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OFFICIAL GAZETTE

GOVERNMENT OF GOA



PUBLISHED BY AUTHORITY

NOTE

There is one Extraordinary issue to the Official Gazette, Series I No. 38 dated 17-12-2009 namely, Extraordinary dated 18-12-2009 from pages 2387 to 2394 regarding Amendment & Schedule 'B' to the Goa Value Added Tax Act, 2005 and Notification from Goa Government Stock Securities Loan from Department of Finance (Revenue & Control Division) and (Debt Management Division) respectively, The Goa Appropriation (No. 5) Bill, 2009 from Goa Legislature Secretariat and The Goa Appropriation (No. 5) Act, 2009 from Department of Law & Judiciary (Legal Affairs Division).

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GOVERNMENT OF GOA
Goa Legislature Secretariat

LA/LEGN/2009/2673

The following bill which was introduced in the Legislative Assembly of the State of Goa on 16th December, 2009 is hereby published for general information in pursuance of Rule-138 of the Rule of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Land Revenue Code (Amendment) Bill, 2009

(Bill No. 30 of 2009)

A

BILL

*further to amend the Goa Land Revenue Code,
1968 (Act No. 9 of 1969).*

Be it enacted by the Legislative Assembly of the State of Goa in the Sixtieth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Land Revenue Code (Amendment) Act, 2009.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Substitution of section 96.*— For section 96 of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969) (hereinafter referred to as the “principal code”), the following section shall be substituted; namely:—

“96. *Acquisition of rights to be reported.*— Any person acquiring by succession, survivorship, inheritance, partition, purchase, mortgage, gift, lease or otherwise, any right as holder, occupant, mortgagee, landlord, tenant or Government lessee of any land, shall report in writing his acquisition of such right to the Mamlatdar of Taluka, and upon receipt of such report, he shall proceed to dispose such case as prescribed:

Provided that an entry in the register of mutations shall not be transferred to the record of rights until such entry has been duly certified and fee as mentioned hereinbelow is paid.

- | | |
|---|----------------|
| (i) for parcel of property upto 1,000 square meters | Rs. 200/- |
| (ii) for parcel of property above 1,000 square meters and upto 10,000 square meters | ... Rs. 500/- |

- | | |
|---|-----------------|
| (iii) for every parcel of property above 10,000 square meters | Rs.1,000/- |
|---|-----------------|

Provided that where the person acquiring the right is a minor or otherwise disqualified, his guardian or other person having charge of his property shall make the report to the Mamlatdar of Taluka.

Explanation I:— The rights mentioned above include a mortgage without possession, but do not include an easement or a charge not amounting to a mortgage of the kind specified in section 100 of the Transfer of Property Act, 1882 (Central Act 4 of 1882).

Explanation II:— A person in whose favour a mortgage is discharged or extinguished, or lease determined, acquires a right within the meaning of this section.

Explanation III:— For the purpose of this Chapter the term “Mamlatdar of Taluka” includes Joint Mamlatdar; and in case of City Survey Records, the Inspector of Surveys and Land Records”.

3. *Omission of section 97.*— Section 97 of the Principal Code shall be omitted.

Statement of objects and reasons

The Bill seeks to amend sections 96 and 97 of the Goa Land Revenue Code, 1968 (9 of 1969) (hereinafter referred to as the “said Code”) in order to simplify the procedure in respect of mutation of entries in the record of rights as the present procedure is cumbersome causing delay of mutation work. The Deputy Collector is burdened with the number of mutation cases as a Certification Officer and he is unable to cope up with this workload.

Therefore, the present Bill seeks to amend section 96 and omit section 97 of the Code in order to simplify the procedure and to facilitate for speedy disposal of the mutation cases. It is

proposed that all powers of the mutation to be vested with the Mamlatdar at the single level so as to expedite the disposal of such cases.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim, Goa. (JOSE PHILIP D'SOUZA)
15th December, 2009. Minister for Revenue

Assembly Hall, J. N. BRAGANZA
Porvorim, Goa. Secretary to the Legislative
15th December, 2009. Assembly of Goa

ANNEXURE

Extract of sections 96 and 97 of the Goa Land Revenue Code, 1968 (Act 9 of 1969)

*Section 96.— Acquisition of rights to be reported (**).*— Any person acquiring by succession, survivorship, inheritance, portion, purchase, mortgage, gift, lease or otherwise, any right as holder, occupant, mortgage, landlord, tenant or Government lessee of any land, shall report orally or in writing his acquaintance of such right to the Mamlatdar of Taluka, and the said Mamlatdar of Taluka and the said Mamlatdar of Taluka shall at once give written acknowledgement of the receipt of such report to the person making it:

Provided that where the person acquiring the right is a minor or otherwise qualified, his guardian or other person having charge of his property shall make the report to the Mamlatdar of Taluka:

Provided further that any person acquiring her right with the permission of the Collector or by virtue of a registered document shall be exempted from the obligation to report to the Mamlatdar of Taluka:

Provided also that where a person claims to have acquired a right of the permission of the Collector where such permission is required under the provisions of this Code or any law for the time being in force, such a person has all on being required by the Mamlatdar of Taluka so to do produced evidence of the order by which such permission is given.

Explanation I:— The rights mentioned above includes a mortgage without possession, but do not includes easement or a charge no amounting to a

mortgage of the kind specified in section 100 of the Transfer of Property Act, 1882.

Explanation II:— A person in whose favour a mortgage is discharged or extinguished, or lease determined, acquired a right within the meaning of this section.

Section 97.— Register of mutation and register of disputed cases.— (1) The Mamlatdar shall enter in a register if mutation in such form as may be to prescribe every report made to him under section 96 or any intimation of acquisition or transfer under section 102 or from any Collector.

(2) Whenever a Mamlatdar makes an entry in the register of mutations, he shall at the same time post up a of complete copy of the entry in a conspicuous place in the village or where there is a village Panchayat, on the notice board of such Panchayat shall give written intimation to all persons appearing from the record of rights of register of mutations, to be interested in the mutation, and to any other person whom he has reason to believe to be interested therein:

*Provided that nothing in this sub-section shall apply to the lands acquired under the Land Acquisition Act, 1894 (Central Act 1 of 1894) in respect of which no suit is pending in any court and it shall be lawful for the Mamlatdar to carry out the mutation on the basis of records relating to possession obtained under section 16 of the Land Acquisition Act, 1894.

(3) When any objection to any entry made under sub-section (1) in the register of mutations is made either orally or in writing to the Mamlatdar, it shall be the duty of the Mamlatdar to enter the particulars of the objections in a register of disputed cases. The Mamlatdar shall at once give a written acknowledgement for the objection to the person making it, in the prescribed form.

(4) Disputes entered in the register of disputed cases shall as far as possible be disposed of within one year by a revenue or survey officer not below the rank of a Deputy Collector and orders disposing of objection entered in such register shall be recorded in the register of mutations by such officer in such manner as may be prescribed by rules made by the Government in this behalf.

(5) The transfer of entries from the register of mutations to the record of rights shall be affected subject to such rules as may be made by the Government in this behalf:

Provided that an entry in the register of mutations shall not be transferred to the record of rights until such entry has been duly certified and fee as mentioned hereinbelow is paid.

- (i) for parcel of property upto 1,000 square meters Rs. 200/-
- (ii) for parcel of property above 1,000 square meters and upto 10,000 square meters Rs. 500/-
- (iii) for every parcel of property above 10,000 square meters Rs. 1,000/-

(6) Entries in the register of mutations shall be tested and if found correct, or after correction, as the case may be, shall be certified by any revenue or survey officer not below the rank of a Deputy Collector in such manner as may be prescribed:

Provided that no such entries shall be certified unless notice in that behalf is served on the parties concerned.

LA/LEGN/2009/2697

The following bill which was introduced in the Legislative Assembly of the State of Goa on 18th December, 2009 is hereby published for general information in pursuance of Rule-138 of the Rule of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Tax on Profession, Trade, Callings and Employment Bill, 2009

(Bill No. 29 of 2009)

A

BILL

to enact the Goa Tax on Profession, Trade, Callings and Employment.

BE it enacted by the Legislative Assembly of Goa in the Sixtieth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Profession, Trade, Callings and Employment Act, 2009.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force on such date as the Government may by notification in the Official Gazette, appoint.

2. *Definition.*— In this Act, unless the context otherwise requires.—

(a) “Additional Commissioner of Profession Tax” means a person appointed as

Additional Commissioner under sub-section (2) of section 6 of this Act to assist the Commissioner;

(b) “appointed day” means the day on which this Act shall come into force;

(c) “assessee” means a person or employer by whom, the tax is payable under this Act;

(d) “Assistant Commissioner of Profession Tax” means a person appointed as Assistant Commissioner under sub-section (2) of section 6 of the Act, to assist the Commissioner;

(e) “Commissioner” means the person appointed to be the Commissioner of Profession Tax under sub-section (1) of section 6 of this Act;

(f) “Corporation area” means an area within the limits of Corporation of City of Panaji constituted under the Corporation of the City of Panaji Act, 2002 (Goa Act 1 of 2003);

(g) “employee” means a person employed on salary or wages, and includes—

(i) a Government servant receiving salary or wages from the revenue of the Central Government, or any State Government or the Railway Fund.

(ii) a person in the service of a body corporate whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State, even though its Headquarters may be outside the State.

(iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above;

(h) “employer” in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages and includes the Head of the office of any establishment as well as the manager or agent of employer;

(i) “engaged” in relation of any profession, trade, callings or employment means occupied fully or otherwise in such profession, trade, calling or employment, whether any pecuniary benefit or benefit of any nature whatsoever, actually accrues or not to a person from such occupation;

(j) “Government” means the Government of Goa;

(k) “local areas” means the areas situated within the limits of Village Panchayats and Zilla Panchayats constituted under the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);

(l) “month” means a calendar month;

(m) “municipal area” means an area within the Municipal limits of the Municipal Councils covered under the Goa Municipalities Act, 1968 (Goa Act 7 of 1969), namely:—

- (i) the Margao Municipal Council;
- (ii) the Mormugao Municipal Council;
- (iii) the Mapusa Municipal Council;
- (iv) the Ponda Municipal Council;
- (v) the Bicholim Municipal Council;
- (vi) the Curchorem Municipal Council;
- (vii) the Canacona Municipal Council;
- (viii) the Sanguem Municipal Council;
- (ix) the Quepem Municipal Council;
- (x) the Valpoi Municipal Council;
- (xi) the Pernem Municipal Council;
- (xii) the Cuncolim Municipal Council;
- and
- (xiii) the Sanquelim Municipal Council.

(n) “notification” means any notification published in the Official Gazette;

(o) “person” means any person or individual who is engaged in any profession, trade, callings or employment in the State of Goa and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;

(p) “prescribed” means prescribed by the rules made under this Act;

(q) “profession tax” or “tax” means the tax on professions, trades, callings and employment levied under this Act;

(r) “Profession Tax Officer” means the person appointed by that designation under sub-section (2) of section 6 for the purposes of this Act;

(s) “salary” or “wages” includes pay or wages, dearness pay and allowance and all other remunerations received or receivable by any person including any amount received by way of arrears of salary or whatever name called, on regular or contract basis, whether payable in cash or kind, and also includes perquisites and profits in lieu of salary, as defined in section 17 of Income Tax Act, 1961 (Central Act 43 of 1961), but does not include bonus, pension, gratuity and salary in lieu of surrender or encashment of leave;

Explanation:— Where arrears of salary is received in part or full, then such arrears shall be spread over for the relevant months for which it relates, for the purpose of computation of “salary or wages” for such month.

(t) “Schedule” means a Schedule appended to this Act;

(u) “special areas” means the areas, which the Government may specially declare by notification in the Official Gazette, for the purposes of this Act, other than those areas defined in clause ‘(g)’, ‘(l)’ and ‘(m)’ of this section;

(v) “State” means the State of Goa;

(w) “Tribunal” means Tribunal constituted under section 19 of this Act;

(x) “year” means the financial year commencing from 1st April to 31st March.

3. *Levy and charge of tax.*— (1) Subject to the provision of article 276 of the Constitution

of India, and of this Act, there shall be levied and collected a tax on professions, trades, callings and employments for the benefit of the State.

(2) Every person who exercises any profession or calling or is engaged in any trade or holds any appointment, public or private, or is employed in any manner in the State as specified in the Schedule I, shall be liable to pay to the Government, the tax at the rates specified/mentioned against the corresponding entry (class of person):

Provided that no tax shall be payable by persons who have attained sixty five years of age:

Provided further that, no tax shall be payable by a person in respect of any year if the period, during which he exercises such profession or calling or is engaged in the trade or holds the appointment or is employed, does not exceed four months in that year.

(3) *Amendment to the Schedule.*— (i) The Government may, by notification in the Official Gazette,—

(a) enhance or reduce any rate of tax;

(b) add to, or omit from, or otherwise amend any class of profession, calling, trade or employment or any class of person liable for registration or enrolment under this Act; or

(c) amend any entry of the Schedule specifying registration fees of either an employer or a person, for any class of profession, calling, trade and employment;

and thereupon the Schedule shall be deemed to have been amended accordingly.

(ii) Any notification issued under clause (i) shall take effect prospectively, either from the date of publication thereof in the Official Gazette or from such later date as may be mentioned therein.

(iii) Any notification issued under clause (i) shall be placed on the Table of the Assembly in the session immediately following, while the House is in session for a total period of 30 days, which may be comprised of one session or more.

4. *Employer's liability to deduct and pay tax on behalf of employees.*— The tax payable under this Act by any person earning a salary or wages shall be deducted by his employer from the salary or wages payable to such person, before such salary or wages is paid to him, and such employer shall, irrespective of whether such deduction is made or not, when the salary or wages is paid to such person or persons, be liable to pay tax on behalf of all such persons:

Provided that, if the employer is an officer of the Government or the Central Government, the Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which such employer shall discharge the said liability and shall issue to the employee, a certificate of such deduction during the year, as may be prescribed.

5. *Registration and enrolment.*— (1) Every employer not being an officer of the Government liable to pay tax under section 4, shall obtain a certificate of registration from the Commissioner in the prescribed manner, on payment of fees as specified in the Schedule II appended to this Act.

(2) Every person liable to pay tax under this Act other than a person earning salary or wages, in respect of whom tax is payable by his employer, shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner, on payment of fees specified in the Schedule II appended to this Act.

(3) Notwithstanding anything contained in this section where a person is a citizen of India and is in employment of any diplomatic or consular office or trade commissioner of any foreign country situated in any part of the State, such person, if liable to any tax, shall

obtain a certificate of enrolment as provided in sub-section (2) and pay the tax himself.

(4) Every employer or person required to obtain a certificate of registration or enrolment shall, within 30 days from the date of the commencement of this Act in the Official Gazette, or, if he was not engaged in any profession, trade, calling or employment on that date within 30 days of his becoming liable to pay tax or, in respect of a person referred to in sub-section (2) or sub-section (3), within 30 days of accrual of such liability to pay tax, apply for the certificate of registration or enrolment, as the case may be, to the Commissioner in the prescribed manner, and Commissioner shall, after making such enquiry as may be necessary within 30 days of the receipt of the application grant him such certificate if the application is in order:

Provided that, where after the issue of enrolment certificate the tax payable under this Act is revised, the person liable to pay tax under this Act shall, notwithstanding that the enrolment certificate is not revised pay tax at such revised rates from the date of such revision and subsequently surrender the said certificate for necessary revision.

(5) The Commissioner shall mention in every certificate of enrolment, the amount of tax payable by the person according to the rates specified in the Schedule I and the date by which it shall be paid, and such certificate shall, subject to the provisions of the proviso to sub-section (4), serve as a notice of demand for the purpose of section 11.

(6) The Commissioner may, after considering any information furnished under any provisions of this Act or otherwise received, amend from time to time any certificate of registration or enrolment.

(7) Where an employer or a person liable to registration or enrolment has failed to apply for such registration within prescribed time, the Commissioner may, after giving him reasonable opportunity of being heard, impose

upon him a penalty of Rs. 200/- per month for such delay in addition to the tax due under the provisions of this Act.

6. *Authorities for implementation of the Act.*— (1) For carrying out the purposes of this Act, the Government shall, by notification published in the Official Gazette, appoint an officer to be called the Commissioner.

(2) Likewise, to assist the Commissioner in the execution of his functions under this Act, the Government may, by notification published in the Official Gazette, appoint an Additional Commissioner, if any, and such number of—

(i) Assistant Commissioners of Profession Tax; and

(ii) Profession Tax Officers,

as the Government may think necessary.

(3) The Commissioner may appoint such number of,—

(i) Assistant Profession Tax Officers;

(ii) Profession Tax Inspectors; and

(iii) Other officers and ministerial staff, as found necessary, to assist him in the execution of his functions under this Act.

(4) The Commissioner and all officers and persons appointed under sub-section (2) and sub-section (3) shall exercise such powers as may be conferred or delegated, as the case may be, and perform such duties as may be required, by or under this Act.

(5) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.

(6) The Commissioner and all officers and persons appointed under sub-section (2) and sub-section (3) shall be deemed to be Public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860).

7. *Filing of returns.*— (1) Every employer registered under this Act shall furnish to the Commissioner, a quarterly return in such form and by such date as may be prescribed, showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof:

Provided that, the Commissioner may, subject to such terms and conditions as may be prescribed, permit any employer to file separate returns:

- (i) for all or any of the places of business of the employer whether or not situated within the jurisdiction of the same registering authority;
- (ii) for different constituents of the business/profession;

to such authority as he may direct.

(2) Every such return shall be accompanied by a treasury challan in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been filed.

(3) When an employer has, without any reasonable cause failed to file such return or returns within the required period, the Commissioner shall, after giving the employer a reasonable opportunity of being heard, impose upon him a penalty not exceeding one thousand rupees per return plus interest at such rate, as the Government may notify from time to time in this regard, in addition to the tax due.

(4) A registered employer furnishing return as required by sub-section (1), shall first pay into the Government Treasury the amount of tax due from him for the period covered by a return alongwith the amount of interest payable by him under sub-section (3) of section 9 of this Act.

(5) The amount of tax assessed under section 11 or found due under any of the sections of this Act in respect of such period

shall be paid by the employer or a person liable thereof into the Government Treasury within 30 days from the date of service of notice of demand issued by the Commissioner in respect thereof:

Provided that, the Commissioner may, in respect of any particular employer or person, for reasons to be recorded in writing, allow him to pay tax, penalty or interest, if any, by installments but grant of such installments to pay tax shall be without any prejudice to levy of interest.

(6) Every enrolled person registered under this Act shall furnish to the Commissioner, an annual return, in such form and by such date as may be prescribed, showing therein the details of his income, either by way of profession or business or commission or remuneration or by whatever name called, earned for the year immediately preceding such year. The provision of sub-section (2), sub-section (3), sub-section (4) and sub-section (5) shall *mutatis mutandis* apply to this sub-section.

(7) If any registered employer or enrolled person having furnished a return under sub-section (1) or sub-section (6) discovers any omission or incorrect statement therein, he may furnish a revised return at any time before completion of one year or before a notice for assessment is served on him in respect of the period covered by the said return, whichever is earlier and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing the payment in the manner provided in sub-section (2), of the extra amount.

8. *Submission of information of tax deducted by an employer.*— Every employer registered under this Act shall furnish to the Commissioner, within 25 days from the expiry of the month, a statement in the prescribed form, showing therein the salaries and wages paid by him to his employee and the amount of tax deducted by him in respect thereof during the month immediately preceding

that month and every such statement shall indicate the details of tax deposited by him into the treasury.

9. *Payment of tax.*— (1) Every registered employer or an enrolled person shall pay the tax payable by him under this Act in such manner and in such form as may be prescribed.

(2) A registered employer or an enrolled person furnishing returns as required by sub-section (1) or sub-section (6) of section 7 shall pay into Government Treasury or any bank so notified by the Government in such manner and at such intervals as may be prescribed.

(3) The amount of tax due where the return or revised return has been furnished without full payment thereof shall be paid forthwith alongwith interest on the defaulted amount at such rate as the Government may notify from time to time.

This provision shall, *mutatis mutandis* apply, also to the amount of tax due as per any order passed under any of the provisions of this Act and shall be paid by the employer or the person, as the case may be, liable thereof, within 30 days from the date of service of notice issued by the Commissioner, in respect thereof:

Provided that, the Commissioner may, upon an application by an employer or a person and subject to such rules as may be prescribed, remit the whole or any part of the interest or penalty payable in respect of any period thereof.

(4) Any tax, penalty or interest or any sum forfeited which has remained unpaid after the service of notice under sub-section (3) or any installment not duly paid shall be recoverable as an arrears of land revenue.

10. *Deduction of tax in case of certain enrolled persons.*— (1) The tax payable under this Act by any agent or any other person by whatever name called earning income by way of commission or other remuneration as

specified in item 3(a) and (b) of the Schedule I shall be deducted by the Insurance company or bank or other financial institution, as the case may be, before such commission is paid to him, and the amount so deducted shall be paid into treasury on behalf of the persons from whom such deductions are made. Failure to make such deduction, the Insurance company or bank or other financial institution, as the case may be, shall be liable to pay such tax on behalf of all such persons to whom the commission or the remuneration is paid.

(2) Where any salary or wage earner as specified in item 1(a) of Schedule I is working for any person registered or enrolled under this Act not as his employee but as a part of his manpower service by whatever name being provided to him by any other person, the tax payable under this Act by such salary or wage earner shall be deducted by the person registered/enrolled under this Act before any amount is paid to such person providing any service to him and such person shall, irrespective of any deduction has been made or not and the amount is paid to such service provider shall be liable to pay tax on behalf of all such salary or wage earners.

(3) Where any person registered or enrolled under this Act has taken on rent or hire or on similar terms any transport vehicles (other than two wheelers and three wheelers) for more than a month in a year, the tax payable by the owner of such transport vehicle shall be deducted by such person registered or enrolled under this Act before any amount is paid as rent or by whatever name called to the owner, and such person shall, irrespective of whether such deduction has been made or not and the rent or other amount paid to such owner shall be liable to pay tax on behalf of all such owners.

(4) The tax payable by any medical practitioner as specified in item 5 of the Schedule I shall be deducted by the person owning or running or managing the nursing home, hospital, pathological testing laboratory, x-ray, C.T. scan, M.R.I. and all services provided to the patients in the hospitals/ /dispensaries.

(5) The person making deduction under sub-section (1) to sub-section (4) shall submit by 25th of every month to the Assessing Authority a statement in the prescribed form containing particulars of the tax deducted during the preceding month and pay full amount of tax so deducted by it within 20 days after the close of the preceding month in which such deduction was made.

(6) If default is committed in payment of tax deducted beyond 10 days after the period specified in sub-section (5), such person shall be liable to pay interest at the rate so notified by the Government, of the amount of tax due for each month or part thereof for a period for which the tax remains unpaid.

(7) The person making deduction under sub-sections (1), (2), (3) and (4) shall furnish to the enrolled person/person liable to be enrolled from whom such deduction is made, a certificate of such deduction made during the year, in the manner as may be prescribed.

(8) Payment by way of deduction in accordance with sub-section (5) shall be without prejudice to any mode of recovery of tax due under this Act from the enrolled person/person liable to be enrolled and the burden of proving that the tax payable by him, has already been deducted and remitted under sub-section (5), shall be on such person.

11. *Assessment of employer/person.*— (1) The amount of tax due from an employer/person liable to pay tax shall be assessed separately for each year:

Provided that, the Commissioner may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any employer or person for a part of the year:

Provided further that, when an employer/person has failed to furnish, by the prescribed date, any return relating to any period in any year, the Commissioner may, if he thinks fit, assess the tax due from such employer/person separately for different quarters of such year.

(2) The Commissioner on being satisfied that the returns furnished by an employer/person in respect of any period are correct and complete, he shall assess the amount of tax due from the employer/person on the basis of such returns and communicate the employer/person by an order in this regard.

(3) (a) If the Commissioner is not satisfied that the returns filed by the employer/person are correct and complete or where no such returns are filed, he shall serve upon him a notice requiring him to attend, in person or through a duly authorised representative, on a date specified in the said notice and produce accounts and papers in support of the returns or cause to be produced all the evidences on which he relied in support of his returns and satisfy the correctness of the said returns.

(b) The Commissioner shall, upon examining the accounts and the papers and after considering all the evidences produced, assess the amount of tax due from the employer/person.

(c) If the employer/person fails to comply with the requirements of the notice or if in the opinion of the Commissioner, the accounts and papers furnished by him are incorrect or incomplete, the Commissioner may, assess the amount of tax due from the employer on the basis of the record available before him. Where the employer/person fails to make any satisfactory proof or fails to attend the assessment, the Commissioner shall, after such inquiry as he considers deem fit, assess the tax due to the best of his judgement.

(4) No assessment under sub-section (2) or sub-section (3) of this section for any year shall be made after a period of three years and no assessment under sub-section (5) shall be made after the expiry of six years from the end of the year in respect of which or part of which such assessment is to be made:

Provided that where assessment is made in consequence of or to give effect to, any order of an Appellate Authority or Revisional

Authority or of a Court, the said period of three years shall be reckoned from the date of such order:

Provided further that in computing the period laid down in this sub-section, any period during which assessment proceedings are stayed by an order or injunction of any Court or Authority, such period shall be excluded.

(5) The Commissioner, has reason to believe that an employer/person liable to pay tax in respect of any period, has failed to apply for registration within time as required by this Act, the Commissioner shall, proceed to assess the amount of tax due from such defaulting employer/person, in respect of such period and shall cause to serve upon him in the prescribed manner a notice requiring him to be present and produce or cause to be produced all evidence as is specified in the notice, after giving him a reasonable opportunity of being heard.

(6) Amount of tax so assessed including interest and/or penalty, if any, shall be paid within 30 days from the date of issue of notice of demand.

12. *Assessment of escaped tax.*— (1) If for any reason any tax payable under this Act has escaped assessment or has been assessed at a lower rate than the rate at which it is assessable, the Commissioner may, at any time within four years from the end of the year to which the tax relates, proceed to assess or re-assess the tax, as the case may be, to the best of his judgement, after issuing a notice to the employer/person concerned and after making such inquiry as he considers necessary:

Provided that the tax shall be charged at the rate at which it would have been charged if such tax had not escaped assessment or, as the case may be, had not been assessed at a rate lower than the rate at which it was assessable.

(2) In making an assessment under sub-section (1), the Commissioner may, if he is satisfied that the escape from assessment was due to wilful non-disclosure of information or attempt at evading the tax by the employer or the person, may direct such employer or the person to pay, in addition to the tax assessed under sub-section (1), a penalty not exceeding one and half times the tax so assessed:

Provided that no penalty under this sub-section shall be imposed unless the employer or the person affected has had a reasonable opportunity of showing cause against such imposition.

13. *Penalty for non-payment of tax.*— If an enrolled person or a registered employer fails, without any reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the Commissioner may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding 50% of the amount of tax due. This penalty shall be in addition to the interest payable under sub-section (4) of section 9.

14. *Special mode of recovery.*— (1) Notwithstanding anything contained in any law or contract to the contrary, the Commissioner may, at any time, by notice in writing, a copy of which shall be forwarded to the employer/person at his last address known to the Commissioner, require—

(a) any person from whom any amount of tax is due or may become due to an employer/person who has failed to pay the amount of tax due or interest or penalty imposed under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such employer/person;

to pay to the Commissioner either forthwith upon the money becoming due or being held or at or within the time specified within the

notice, so much of the money as is sufficient to pay the amount due by the employer in respect of the arrears of tax, penalty or both, or the whole of the money when it is equal to or less than that amount.

(2) The Commissioner may at any time, or from time to time amend or revoke any such notice or extend the time for making any payment, either by installment or otherwise, in pursuance of such notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the employer/person, as the case may be, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the employer/person, as the case may be, after receipt of the notice referred to in this section shall be personally liable to the Commissioner to the extent of the liability discharged, or to the extent of the liability of the employer/person, as the case may be, for tax and penalty, whichever is less.

(5) Where a employer/person to whom a notice under this section is sent objects to it, by a statement in writing that the sum demanded or any part thereof is not due or payable to the employer/person, as the case may be, or that the amount held for or on account of the employer/person, as the case may be, is under genuine dispute, the Commissioner shall hold an inquiry and after giving a reasonable opportunity of being heard to such person and the employer/person, as the case may be, shall make such order as he thinks fit.

(6) Any amount of money which a employer/person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section shall, if it remains unpaid, be recoverable as an arrears of land revenue.

15. *Special provision regarding liability in certain cases.*— (1) Where an employer liable to pay tax under section 4 of this Act, dies then, his legal representative shall be liable to pay tax (including any penalty and interest) due from such employer under this Act, in the like manner and to the same extent as the deceased employer, whether such tax (including any penalty and interest) has been assessed before the death of the employer but has remained unpaid, or is assessed after the death of the employer.

Explanation:— In this sub-section, the expression “legal representative” has the same meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908 (V of 1908).

(2) Where an employer liable to pay tax under section 4 of this Act, is a Hindu undivided family and the joint family property is partitioned amongst the various members or group of the members then, each member or group of members shall be jointly or severally liable to pay the tax (including any penalty and interest) due from the employer under this Act upto the time of partition, whether such tax (including any penalty and interest) has been assessed before the partition but has remained unpaid, or is assessed after partition.

(3) Where an employer liable to pay tax under this Act, is a firm, and the firm is dissolved then, every person who was a partner shall jointly or severally be liable to pay the tax (including any penalty and interest), due from the employer firm under this Act up to the time of dissolution, whether such tax (including any penalty and interest) has been assessed before such dissolution but has remained unpaid, or is assessed after such dissolution.

(4) Where an employer, liable to pay tax under this Act, transfers or otherwise disposes of his office or establishment or activity in whole or in part, or effects any change in employment in consequence of which he is succeeded in the office or establishment or activity or part thereof by an any other person

then, the employer and the person succeeding shall jointly or severally be liable to pay tax (including any penalty and interest) due from the employer under this Act upto the time of such transfer, disposal or change, whether such tax (including any penalty and interest) has been assessed before such transfer, disposal or change but has remained unpaid, or is assessed thereafter.

(5) Where an employer liable to pay tax under this Act is succeeded in the office or establishment for activity by any person in the manner described in sub-section (4) then, such person shall—

(a) notwithstanding anything contained in section 3, be liable to pay tax in respect of the period from the date of such succession; and

(b) within 30 days from the date of such succession, apply for certificate of registration, unless he already holds a certificate of registration.

16. *Recovery of tax.*— Any tax due or assessed, or any other amount due under this Act from an employer or any other person may, without prejudice to any other mode of collection, be recovered as if it were an arrears of land revenue.

17. *Special powers for recovery of tax as an arrears of land revenue.*— The Government may, by general or special order, published in the Official Gazette, authorize any officer, not below the rank of Assistant Commissioner of Profession Tax, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any employer/person under this Act, all the powers of the Collector under the Goa Land Revenue Code, 1968 (Act No. 9 of 1969), to recover the dues as an arrears of land revenue.

18. *Determination of certain disputed questions.*— (1) If any question arises, otherwise than in proceedings before a Court or before the Commissioner has commenced

assessment of an employer under section 11, about the interpretation or the scope of any expression defined in section 2, or of any entry in Schedule I, the Commissioner shall make an order determining such question.

Explanation:— For the purposes of this sub-section, the Commissioner shall be deemed to have commenced assessment of an employer under section 11, when the employer is served with a notice under that section.

(2) The Commissioner may direct that the determination shall not affect the liability of any person under this Act, in respect of any period prior to the determination.

(3) If any such question arises from any order already passed under this Act, no such question shall be entertained for determination under this section, but such question may be raised in appeal against, or by way of revision of, such order.

19. *Tribunal.*— (1) Subject to the provisions of this section, the Government shall constitute a Tribunal consisting of one member or as many members as it thinks fit to discharge the functions conferred on the Tribunal by or under this Act:

Provided that where the Tribunal consists of one member, that member shall be a person who has held a civil judicial post for at least ten years or ten years experience in the legal matters in the Central/State Government Department or who has been in practice as an advocate for at least ten years, and where the Tribunal consists of more than one member, one such member shall be a person qualified as aforesaid.

(2) If the Tribunal consists of more than one member, the Government shall appoint one of the members of the Tribunal to be the Chairman thereof.

(3) The qualifications of the member or members constituting the Tribunal and the period for which such member or members

shall hold office, shall be such as may be prescribed.

(4) The Government may terminate the appointment of any member of the Tribunal before the expiry of the term of his office if such member—

(a) is adjudged as an insolvent; or

(b) engages during his term of office in any paid employment outside the duties of his office; or

(c) is or becomes, in any way concerned or interested in any contract or agreement made by or on behalf of the Government or participates in any way in the profit thereof or in any benefits or emoluments arising therefrom; or

(d) is in the opinion of the Government, unfit to continue in office by reason of infirmity of mind or body; or

(e) is convicted of an offence involving in moral turpitude:

Provided that before terminating the appointment of any member under this sub-section, such member shall be given a reasonable opportunity of being heard.

(5) Any vacancy in the membership of the Tribunal shall be filled up by the Government as soon as practicable.

(6) If the Tribunal consists of more than one member, the functions of the Tribunal may be discharged by any of the members sitting either singly or in benches of two or more members, as may be determined by the Chairman.

(7) Where the Tribunal consists of more than one member and they are divided on any matter arising for decision before them, the decision shall be the decision of the majority, if there be a majority; but if the members are equally divided, they shall state the point or

points on which they differ and the case shall be referred by the Chairman for hearing on such point or points to one or more of the other members of the Tribunal, and such point or points shall be decided according to the majority of the members of the Tribunal who heard the case, including those who first heard it.

(8) Subject to such conditions and limitations as may be prescribed, the Tribunal shall have power to award costs, and the amount of such costs shall be recoverable from the person who is ordered to pay the same as an arrear of land revenue.

(9) The Tribunal shall, for the purpose of regulating its procedure and disposal of its business, make regulations not inconsistent with the provisions of this Act and the rules made thereunder:

Provided that the regulations so made shall not have effect until they are approved by the Government and published in the Official Gazette.

(10) Notwithstanding anything contained in this section, the Government may, by notification in the Official Gazette, confer on any Tribunal constituted or functioning under any other law for the time being in force, the powers conferred on a Tribunal by or under this Act and thereupon such other Tribunal shall be deemed to be a Tribunal constituted under this section in relation to the said law notwithstanding anything inconsistent in such other law:

Provided that the provisions of sub-sections (3) and (4) shall not apply to the Tribunal on which powers are so conferred.

(11) Any proceeding before the Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code, 1860 (45 of 1860).

20. *Persons appointed as members of Tribunal to be Public servants.*— All the

persons appointed as the members of the Tribunal shall be deemed to be Public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860), and clause (c) of section 2 of the Prevention of Corruption Act, 1988 (Central Act 49 of 1988).

21. Powers of Tribunal and Commissioner.—

(1) In discharging their functions by or under this Act, the Tribunal and the Commissioner shall have all the powers of a Civil Court for the purpose of—

- (a) proof of facts by affidavit;
- (b) summoning and enforcing the attendance of any person, and examining him on oath or affirmation;
- (c) compelling the production of documents; and
- (d) issuing commissions for the examination of witnesses.

(2) Without prejudice to the provisions of any other law for the time being in force, where a person, to whom a summons is issued by the Tribunal or the Commissioner either to attend to give evidence or produce books of accounts, registers or other documents at a certain place and time, intentionally omits to attend or produce the documents at the place and time, the Tribunal or the Commissioner, as the case may be, may impose on him such fine not exceeding five thousand rupees as it or he thinks fit; and the fine so levied may be recovered in the manner provided in this Act for recovery of an arrears of tax:

Provided that, before imposing any such fine, the person concerned shall be given a reasonable opportunity of being heard.

(3) If, any documents are produced by a person on whom a summons was issued by the Commissioner, and the Commissioner is of the opinion that any employer/person has evaded or is attempting to evade the payment of any tax due from him and the documents

produced are necessary for establishing the case against such person, the Commissioner may, for reasons to be recorded in writing, impound the documents and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with the proceedings under this Act, or for a prosecution under any law.

22. Appeals.— (1) Subject to such rules as may be made by the Government, any employer/person aggrieved by any order made under sections 11, 12, or 13 may appeal against such order to,

- (a) the Assistant Commissioner, if the order is passed by any Appropriate Assessing Authority (other than Assistant Commissioner); and
- (b) the Additional Commissioner, if the order is passed by the Assistant Commissioner;

within sixty days from the date of communication of order appealed against:

Provided that, the appellate authority may admit the appeal after the expiry of the above period but not beyond six months, if he is satisfied that there was sufficient cause which prevented the appellant to file the appeal within the specified time.

(2) No appeal against an order of assessment with or without penalty or interest, or against an order imposing penalty or interest shall ordinarily be entertained by an appellate authority, unless he is satisfied that such amount of tax as the applicant may admit to be due from him has been paid and such appeal is accompanied by satisfactory proof of the payment of such amount:

Provided that, an appellate authority may, if it thinks fit, for reason to be recorded in writing, direct the appellant to pay not less than fifty per cent of the amount due of tax, penalty or interest disputed by the appellant in the appeal or furnish such security for like amount before admitting such appeal for hearing on merits.

(3) The appellate authority in disposing of an appeal may:

(i) confirm, annul, reduce, enhance, or otherwise modify the assessment or penalty or interest, or

(ii) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further inquiry on specified points.

(4) No order under this section shall be passed without giving the appellant a reasonable opportunity of being heard.

(5) The appellate authority shall dispose off the appeal within a period of two years from the date of its filing, which may be extended on special grounds to a further period of six months after reasons to be recorded in writing.

(6) Pending the final decision of an appeal filed under sub-section (1) of this section, the recovery of any tax assessed or reassessed or any interest or penalty charged under the Act and not admitted by the assessee to be due from him shall be stayed, if so directed by the appellate authority, not otherwise, on such terms and conditions as may be specified in the directions.

23. Appeal to the Tribunal.— (1) In the case of an order passed in appeal by the Appellate Authority under section 22, a second appeal shall lie to the Tribunal within sixty days from the date of passing of the order:

Provided that the Tribunal may admit the appeal after the expiry of the above period but not beyond one year, if it is satisfied that there was sufficient cause which prevented the appellant to file the appeal within the specified time.

(2) No appeal under sub-section (1) shall be entertained by the Tribunal, unless such memorandum of appeal is accompanied by satisfactory proof of the payment of tax or penalty or both that may be due:

Provided that, the Tribunal, if it thinks fit, for reasons to be recorded in writing, entertain any appeal against any such order without making the payment as aforesaid, if the Appellant furnishes such security for such amount as it may direct.

(3) In deciding an appeal, the Tribunal shall have the same powers as exercised by the appellate authority under sub-section (3) and sub-section (6) of section 22 of this Act.

(4) The employer/person, as the case may be, may, at his option file a second appeal under sub-section (1), or make an application for revision to the Commissioner under sub-section (1) of section 24, and where employer/person, as the case may be, has exercised such option, he shall be precluded from filing an application for revision under sub-section (1) of section 24, or, as the case may be, from filing a second appeal under sub-section (1).

(5) Where an order is passed by the Commissioner of his own motion under sub-section (2) of section 24, an appeal shall lie to the Tribunal from that order within sixty days from the date of the order and an appeal filed after that period, but not beyond one year, may be admitted if the Tribunal is satisfied that the appellant had sufficient reason for not filing the appeal within that period.

(6) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

24. Revision by the Commissioner.— (1) The Commissioner may, on his own motion, call for and examine the record for any proceeding under this Act and if he considers that any order passed therein by any authority other than the Tribunal or the High Court is erroneous, in so far as, it is prejudicial to the interest of the revenue, contrary law or has an error apparent on the face of the record or is on the basis of facts which were not before when the order was passed, after giving an

opportunity of being heard, pass such order as he deems fit:

Provided that, the Commissioner shall not pass any order under this section after the expiry of three years from the date of such order.

(2) The Commissioner may, upon an application by any aggrieved person; made within sixty days of the service of any order passed under this Act or the rules made thereunder by a person appointed under sub-section (2) or (3) of section 6 revise such order:

Provided that, the Commissioner may entertain any application, after the period of sixty days, but not beyond six months, if he is satisfied that the applicant had sufficient cause for not filing the application within that period:

Provided further that, no application for revision shall be entertained by the Commissioner, unless it is accompanied by satisfactory proof of payment of the tax as disputed by the employer/person:

Provided also that, the Commissioner, upon receipt of such revision application, may direct the applicant to pay the disputed dues or support the said dues by a bank guarantee which may not be less than 50% of the total disputed dues, to admit the revision application for discussion on merit:

Provided also that, before rejecting any application for the revision of any such order, the Commissioner shall consider it and shall record reasons for such rejection:

Provided also that, no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (1) of section 22 to the prescribed authority in respect of such assessment.

(3) In disposing of the application for revision, the Commissioner shall have the same powers as those of the Appellate

Authority under sub-section (3) of section 22 of this Act or of a Court exercising Revisional jurisdiction under the Code of Civil Procedure, 1908 (V of 1908).

(4) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

Explanation:— In this section 'assessment' includes imposition of penalty.

25. *Revision to High Court.*— (1) An assessee who is dissatisfied with the decision of the Tribunal or Commissioner, as the case may be, may, within sixty days after being notified of the decision, file a revision with the High Court; and the assessee so appealing shall serve a copy of the notice of revision on the respondent to the proceeding.

(2) A revision to the High Court may be made on question of law or an erroneous decision or failure to decide a question of fact. A notice of the revision shall state the questions of law that will be raised in the revision.

(3) The Commissioner shall also be made a party to the proceedings before the High Court where revision is filed by the employer or other person.

(4) The High Court may, on application either by the petitioner or by the respondent, review any order passed by it provided such application is made within thirty days from the date of the decision.

(5) A revision or review application presented before the High Court under this section shall be heard by a bench consisting of not less than two Judges.

26. *Review.*— (1) Subject to such rules as may be prescribed, any assessment made or order passed under this Act, or rules made thereunder by any person appointed under section 6 or by the Tribunal constituted under section 19 may be reviewed by the person or

the Tribunal passing it, as the case may be, upon an application or of his or its own motion, as the case may be:

Provided that, no application for review shall be entertained after a period of sixty days from the date of the order:

Provided further that, no order of assessment or any other order shall be reviewed after the expiry of two years from the date of the order.

(2) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

Explanation:— In this section 'assessment' includes imposition of penalty.

27. *Accounts.*— (1) If the Commissioner considers that the books of accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not an employer/person, as the case may be, is liable to tax during any period, or are so kept not to enable a proper scrutiny of the returns or the statement furnished, the Commissioner may, subject to such conditions and particulars regarding their business, profession, trade, calling or employment and in the manner as prescribed, require such employer/person, as the case may be, by notice in writing to keep such accounts in such form or manner as in his opinion is necessary for the purpose of proper assessment and verification of returns filed by the employer/person.

(2) The Commissioner may, subject to such conditions and restrictions as prescribed in this behalf, by notice in writing direct any employer/person, as the case may be, to maintain accounts and records showing such particulars regarding their business, profession, trade, calling or employment, in such form, and in such manner, as may be directed by him.

(3) Every employer/person, as the case may be, shall ordinarily keep all his accounts,

registers and documents relating to his business, profession, trade, calling or employment at the place or places of business specified in his certificate of registration or, with the previous approval of the Commissioner at such other place as may be approved by the Commissioner.

(4) The books of account and other documents maintained by an employer under sub-section (1), shall be preserved for a period of five years from the close of the year to which they relate.

28. *Production and inspection of accounts and documents and search of premises.*— (1) The Commissioner may, subject to such conditions as may be prescribed, require any employer/person, as the case may be, to produce before him any accounts or documents, or to furnish any information, relating to his business, profession, trade, calling or employment, or any other information as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to the business, profession, trade, calling or employment of any employer/person, as the case may be, and cash kept in any place where any business, profession, trade, calling or employment liable to taxation under this Act, is carried on or is suspected to be carried on by an employer/person, as the case may be, shall at all reasonable time be open to inspection by the Commissioner and the Commissioner or any person authorized by him may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of cash found as appear to him necessary for the purposes of this Act.

(3) If the Commissioner has reason to believe that any employer/person, as the case may be, has evaded or is attempting to evade the payment of any tax due from him, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the employer/person, as the case may be, as may

be necessary, and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceeding under this Act or for a prosecution.

(4) For the purpose of sub-section (2) or sub-section (3), the Commissioner may enter and search any place where any business, profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on by an employer/person, as the case may be, or any other place where the Commissioner has reason to believe that the employer/person, as the case may be, keeps or is for the time being keeping any accounts, registers or documents of his business, profession, trade, calling or employment.

(5) Where any books of accounts, other documents or money are found in the possession, or control of any person in the course of any search, it shall be presumed, unless the contrary is proved, that such books of accounts, other documents or money belong to such person.

29. *Refunds.*— (1) The Commissioner shall refund to an employer/person the amount of tax and penalty (if any) paid by such employer/person in excess of the amount due from him. The refund may be either by cash payment or, at the option of the person, by deduction of such excess from the amount of tax and penalty due in respect of any other period:

Provided that, the Commissioner shall first apply such excess towards the recovery of any amount due in respect of which a notice under section 11 or 12 has been issued, and shall then refund the balance (if any).

(2) Where any refund is due to any employer/person, as the case may be, according to the return furnished by him for any period, such refund may provisionally be adjusted by him against the tax due and payable as per the returns furnished under section 7 for any period:

Provided that, the amount of tax or penalty or interest or all of them due from, and payable by, employer/person, as the case may be, on the date of such adjustment shall first be deducted from such refund before making adjustment.

30. *Interest on delayed refund.*— (1) When any amount refundable to any employer/person under an order made under any provisions of this Act, is not refunded within ninety days—

(a) of the date of such order is made by any authority; or

(b) the date of receipt of the order by the authority, if such order is made by any other authority;

the authority shall pay such person simple interest at the rate of eight per cent per annum on the said amount from the date immediately following the day of expiry of the period of ninety days to the day of refund:

Provided that, the interest shall be paid on the balance of the amount remaining, after adjusting out of the refundable amount, any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is payable.

31. *Information to be furnished regarding changes in business, profession, trade, calling, employment, etc.*— (1) If any employer/person liable to pay tax under this Act,—

(a) transfers or disposes his business or effects any change in ownership, either by way of sale or succession or change in status of the business or profession or trade or calling or employment; or

(b) discontinues his business or profession or trade or calling or employment, upon attaining the age of sixty five years; or

(c) opening a new/additional place or closure of place of business or profession or trade or calling or employment;

he shall, within thirty days from the occurrence of the event, inform the appropriate assessing authority accordingly.

(2) Where any employer/person liable to pay tax under this Act, dies, his executor, administrator or legal representative, shall in the prescribed manner inform the Commissioner of such death and succession of business after such death, within thirty days from the date of such event.

32. *Power to rectify error apparent on the record.*— (1) An assessing, appellate or revising authority, including the Tribunal may, on an application or otherwise, at any time within a year from the date of any order passed by it, rectify any error apparent on the face of the record.

(2) Where any such rectification has the effect of enhancing the tax liability or penalty, the concerned authority shall give the employer/person a notice demanding the differential amount in the manner prescribed and by such date as may be recorded in the said notice. Where such rectification has the effect of reducing the tax liability or penalty, the Appropriate Assessing Authority shall issue refund of the excess tax, if any, paid:

Provided that, no such rectification which has an effect of enhancing the liability to pay tax or penalty or interest shall be made unless such authority has given notice to the person affected and has allowed him a reasonable opportunity of being heard.

33. *Offences and penalties.*— (1) Any person or employer who, without sufficient cause, fails to comply with any of the provisions of this Act or the rules framed thereunder shall, on conviction, be punished with fine not exceeding five thousand rupees, and, when the offence is a continuing one, with fine not exceeding one hundred rupees per day during the period of the continuance of the offence.

(2) A person who obstructs the Commissioner or an authorized officer in the

performance of his duties under this Act is guilty of an offence and liable on conviction to a fine not less than rupees one thousand and not exceeding rupees twenty five thousand and imprisonment for a period not less than fifteen days and not exceeding six months.

34. *Offences by companies.*— (1) Where an offence under this Act or the rules thereunder has been committed by a company, every person who, at the time the offence was committed, was incharge of, and was responsible to the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all the due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation:— For the purpose of this section,—

(a) “company” means a body corporate, and includes a firm or other association of individuals; and

(b) “director” in relation to a firm, means a partner in the firm.

35. *Power to transfer proceedings.*— (1) The Commissioner may, after giving the parties a

reasonable opportunity of being heard in the matter, wherever it is possible to do so, by order in writing therein his reasons for doing so, transfer any pending proceedings or class of proceedings under any provision of this Act, from himself to any other officer, and he may likewise transfer any such proceedings including a proceeding pending with any officer or already transferred under this section from any officer to any other officer whether with or without concurrent jurisdiction or to himself.

(2) For the purpose of this section, any proceedings shall be deemed to have commenced only when any authority having appropriate jurisdiction issues notice under the provisions of this Act, rules or notifications and the proceedings shall be deemed to be pending only after issue of such notice.

(3) Where no proceedings are pending before any authority, then any authority having appropriate jurisdiction over an employer/ person, may initiate and complete any proceedings whatsoever.

Explanation:— In this section, the word “proceedings” in relation to any employer/ person means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of the said year in relation to such dealer.

36. *Compounding and cognizance of offences.*— (A) *Compounding of Offence.*— (1) Where any person has committed an offence under this Act, the Commissioner may, on admission by such person in writing and upon his option for compounding at any time prior to the commencement of the Court proceedings relating thereto, compound such offence and order the person to pay such sum of money as specified by the Commissioner, not exceeding the amount of the fine specified for the offence in addition to the tax due.

(2) Where the Commissioner compounds an offence under this section, the order referred to in sub-section (1),—

(a) shall be in writing and specify the offence committed, the sum of money to be paid, and the due date for the payment;

(b) shall be served on the person who committed the offence; and

(c) shall be final and not subject to any appeal.

(3) When the Commissioner compounds an offence under this section, the person concerned shall not be liable for prosecution in respect of such offence or for penalty.

(4) No prosecution for an offence under this Act shall be instituted wherein penalty as per the provisions of this Act has been imposed.

(B) *Cognizance of Offence.*— (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), all offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), no Court inferior to that of a Magistrate of first class shall try any offence under this Act or under the rules made thereunder, without previous sanction of the Commissioner.

37. *Powers to enforce attendance, etc.*— All authorities under this Act, shall for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (V of 1908), while trying a suit, in respect of enforcing the attendance of and examining any person on oath or affirmation or for compelling the production of any document.

38. *Bar to proceedings.*— (1) No suit shall lie in any Civil Court to set aside or modify any

assessment made or order passed under this Act.

(2) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules framed thereunder.

39. *Delegation of powers.*— (1) The Government may, by notification in the Official Gazette, delegate any of its powers and functions under this Act to the Commissioner or to any other authority under this Act.

(2) The Commissioner may, subject to such conditions and restrictions as the Government may by general or special order impose, by order in writing delegate to the authorities subordinate to him, either generally or as respects any particular matter or class of matter any of his powers under this Act.

40. *Instructions to subordinate authorities.*— (1) The Government and the Commissioner may, from time to time, issue such orders, instructions and directions to all officers and persons appointed under this Act as they may deem fit for the administration of this Act, and all such officers and persons shall observe and follow such orders, instructions and directions of the Government and the Commissioner, as the case may be:

Provided that, no such orders, instructions or directions shall be issued so as to interfere with the discretion of any Appellate Authority in the exercise of its appellate functions.

(2) Without prejudice to the generality of the foregoing power, the Commissioner, may, on his own motion or on an application by a person who has obtained a certificate of enrolment or an employer who has obtained a certificate of registration under this Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue, clarify the rate of tax payable under

this Act and all officers and persons appointed under this Act shall observe and follow such clarification:

Provided that, no such application shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed.

(3) Any officer and person appointed under this Act, shall observe and follow such administrative instructions as may be issued to him for his guidance by the Commissioner.

41. *Appearance before any authority in proceedings.*— (1) Any person, who is entitled or required to attend before any authority including the Tribunal in connection with any proceeding under this Act, may be represented—

(a) by a relative or a person regularly employed by him; or

(b) by a Chartered Accountant or Cost Accountant or Company Secretary or legal practitioner who is not disqualified by or under sub-section (2); or

(c) by a commercial tax practitioner who possesses the prescribed qualifications and on payment of prescribed fees, and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-section (2);

only if such relative, person employed, legal practitioner, Chartered Accountant, Cost Accountant, Company Secretary or commercial tax practitioner is authorized by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings.

(2) The Commissioner may, by order in writing and for reasons to be recorded therein, disqualify for such period as is stated in the order from attending before any such authority, any legal practitioner, Chartered Accountant, Cost Accountant, Company Secretary or sales tax practitioner—

(i) who has been removed or dismissed from Government service; or

(ii) who being a commercial tax practitioner, a legal practitioner or a Chartered Accountant, Cost Accountant, Company Secretary is found guilty of misconduct in connection with any proceedings under this Act by the Commissioner or by an authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs.

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4) Any person against whom any order of disqualification is made under this section, may, within one month of the date of communication of such order, appeal to the Tribunal to have the order cancelled or modified.

(5) The Commissioner may, at any time, *suo motu* or on an application made to him in this behalf, revoke or modify any order made against a person under sub-section (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

42. *Exemptions.*— Nothing contained in section 3 and other provisions of this Act shall apply to;

(a) the members of the Forces as defined in the Army Act, 1950 (Central Act 46 of 1950) or the Air Force Act, 1950 (Central Act 45 of 1950), and the members of Indian Navy as defined in the Navy Act, 1957 (Central Act 62 of 1957) serving in any part of the State and drawing pay and allowances as Army or Air Force or Navy, as the case may be, including the members of auxiliary forces or reservists, or reserve and auxiliary services serving in any part of the State and drawing pay and allowances as such auxiliary forces or reservists, or reserve and

auxiliary services, as the case may be, under the budgetary allocations of the Defence Services;

(b) women exclusively engaged as agents under the Mahila Pradhan Kshetriya Bachat Yojana of Directorate of Small Savings.

43. *Power to exempt.*— (1) The Government may, by notification published in the Official Gazette, grant an exemption or reduction in the rate of tax payable by any specified class of persons subject to such restrictions and conditions as may be specified in the notification.

(2) The Government may, by notification published in the Official Gazette, cancel or modify or amend a notification issued under sub-section (1).

44. *Power to make rules.*— (1) The Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) Without prejudice to any power to make rules contained elsewhere in this Act, the Government may make rules generally to carry out the purposes of this Act; and such rules may include rules for levy of fees, fine or penalty for any of the purposes of this Act.

45. *Amendment of the Goa Municipalities Act, 1968 (Act 7 of 1969).*— In the Goa Municipalities Act, 1968 (Act 7 of 1969), in section 101, clause (b) of sub-section (1) shall be omitted.

46. *Removal of difficulties.*— (1) If any difficulty arises in giving effect to the provisions of this Act, the Government, may by Order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appears to it to be necessary or expedient for removing the difficulty:

Provided that, no such order shall be made after the expiration of two years from the commencement of this Act.

(2) Every order made under this section shall, as soon as may be, after it is made, be laid before the Legislative Assembly.

SCHEDULE I

[See section 3(2)]

Schedule of rates of tax on profession, trades, callings and employment

Class of persons				Rate of tax per month	Rate of tax Per annum
(1)	(2)	(3)	(4)	(5)	(6)
A. SALARY AND WAGE EARNERS					
1			Salary or wage earners whose salary or wage or both, as the case may be, for a month is—		
			(a) Upto Rs. 15,000/-	NIL	
			(b) Exceeding Rs. 15,000/- but not exceeding Rs. 25,000/-	Rs. 150/-	
			(c) Exceeding Rs. 25,000/-	Rs. 200/-	
B. PROFESSIONAL, CALLING AND EMPLOYMENT					
1			Legal practitioners including Solicitors, Public Prosecutors Notaries Public, Government Advocates, Advocate General, Registered Valuers, Legal Advisors and the like.		Rs. 2,500/-
2			Technical and Professional Consul- tants other than those mentioned elsewhere in the Schedule but including plumbing and Tax consultants		Rs. 2,500/-
3	(a)		Chief agents, Principal agents, Special agents, Insurance agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (Central Act IV of 1938) whose annual income during the preceding year:		
	(i)		Does not exceed Rs. 1,00,000/-		NIL

(1)	(2)	(3)	(4)	(5)	(6)
	(ii)		Exceeds Rs. 1,00,000/- but does not exceed Rs. 2,00,000/-		Rs. 1,800/-
	(iii)		Exceeds Rs. 2,00,000/-		Rs. 2500/-
	(b)		Pigmy agents or UTI agents whose annual income during the preceding year:		
	(i)		Does not exceed Rs. 1,80,000/-		NIL
	(ii)		Exceeds Rs. 1,80,000/- but does not exceed Rs. 3,00,000/-		Rs. 1,800/-
	(iii)		Exceeds Rs. 3,00,000/-		Rs. 2,500/-
			<i>Explanation:</i> For the purpose of this item income shall be deemed to be the commission or any other remuneration by whatever name called		
4			Chartered Accountants, Cost Accountants, Company Secretaries, Tax Consultants, Labour Consultants and Actuaries		Rs. 2,500/-
5			Medical Practitioners Doctors and Medical Practitioners, including Medical Consultants, Surgeons, Dentists, Radiologists, Pathologists and persons engaged in other similar professions		Rs. 2,500/-
6			Engineers, RCC Consul- tants, Architects and Management Consultants		Rs. 2,500/-
7			Members of Stock- -Exchanges recognized under the Security Contracts (Regulation) Act, 1956		Rs. 2,500/-
8			Estate agents or brokers		Rs. 2,500/-
9			Self-employed persons in the motion picture industries as follows:		

(1)	(2)	(3)	(4)	(5)	(6)
	(a)		Directors, Actors and Actresses, Playback Singers, Recordists, Editors		Rs. 2,500/-
	(b)		Cameramen and still photographers		Rs. 2,500/-
10			Each partner of a firm engaged in any profession, trade or calling		Rs. 1,500/-
11			Each director of a company engaged in any profession, trade or calling		Rs. 1,500/-
12			Occupiers of factories as defined under the Factories Act, 1948		Rs. 2,500/-
13			Journalist		Rs. 1,200/-
14			Travel Agents		
	(a)		Travel agents other than those mentioned at (b) and (c)		Rs. 2,000/-
	(b)		Air Travel Agents		Rs. 2,500/-
	(c)		Chartered/International Travel Agents, Person operating Air Taxi and Helicopter services		Rs. 2,500/-
15			Advertising firms and agencies		Rs. 2,500/-
16	(a)		Photo laboratories and film processing laboratories		Rs. 2,500/-
	(b)		Photo studios		Rs. 1,500/-
17			Nursing home & hospital, Pathological testing laboratories, X-ray clinics, CT Scan and MRI Scan Centres other than those run by the State or Central Government.		
	(a)		Nursing homes, hospitals and dispensaries		
	(i)		Having upto 20 beds		Rs. 2,000/-
	(ii)		Exceeding 20 beds		Rs. 2,500/-

(1)	(2)	(3)	(4)	(5)	(6)
	(b)		Pathological testing laboratories		Rs. 2,500/-
	(c)		X-ray clinics, CT Scan and MRI Scan centres		Rs. 2,500/-
18			Beauty Parlours		Rs. 2,500/-
19			Dry cleaners/Laundry		Rs. 1,500/-
20			Gymnasium, Massage parlours and other health improvement services		Rs. 2,500/-
21			Interior Decorators		Rs. 2,500/-
22			Film Distributors		Rs. 2,500/-
23			Owners of Transport/ Passenger vehicles excluding rickshaws and motorcycles		
	(a)		Upto 2 vehicles		Rs.1,000/-
	(b)		More than 2 vehicles but less than 5 vehicles		Rs. 2,000/-
	(c)		5 vehicles and above		Rs. 2,500/-
24			Video Cassette/CD libraries		Rs. 1,000/-
25			Video Parlours		Rs. 1,200/-
26			Cyber Café pool parlour and person operating e-commerce business		Rs. 1,000/-
27			Persons engaged in Photocopying, Lamination, printing, type setting, binding and similar other jobs		Rs. 600/-
28			Person owning/running Computer Training Institutes, Driving Institutes, Technical Training Institutes, etc.		Rs. 2,500/-
29			Hair cutting saloons		Rs. 1,000/-
30			Transport contractors including forwarding and clearing agents		Rs. 2,500/-
31			Goods Transport agents/ /service		Rs. 2,500/-
32			Person running weigh bridge or providing weigh bridge services		Rs. 1,500/-

(1)	(2)	(3)	(4)	(5)	(6)
33			Person operating courier service		Rs. 2,500/-
34			Person providing civil security services		Rs. 2,500/-
35			Person operating wireless and telecommunication services including pager and mobile services, etc.		Rs. 2,500/-
36			Banks and other financial institutions excluding Co-operative banks and societies		Rs. 2,500/-
37			Urban Co-operative banks and Urban Co-operative Societies		Rs. 2,500/-
38			All other Co-operative societies other than those covered in entry 37		Rs. 1,800/-
39			Person running clubs including recreation clubs but excluding clubs exclusively for sports purposes		Rs. 2,500/-
40			Person providing hoardings, bill boards, sign boards, information boards, etc.		Rs. 2,500/-
41			Designers and land scaping consultants and similar other consultants		Rs. 2,500/-
42			Person engaged in placement services other than Central and State Government		Rs. 1,000/-
43			Person engaged in IT call centres		Rs. 1,000/-
44			Multi system operators (TV system providers)		Rs. 2,500/-
45			Private Radio Broadcasters and Operators		Rs. 2,500/-
46			Person undertaking contracts for running, operating and maintaining of parking areas		Rs. 2,500/-

(1)	(2)	(3)	(4)	(5)	(6)
47			Person acting as agents, consultants and the like for any company or firm engaged in the business		Rs. 2,500/-
48			All other persons engaged in professions and callings not specified in the entries listed under item (B) of the Schedule.		Rs. 1,000/-

C. TRADE AND BUSINESS INCLUDING INDUSTRY

1			Dealers registered or liable to be registered under the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956), whose total turnover during the preceding year is—		
	(a)		Those covered by composition scheme		Rs. 1,500/-
	(b)		Upto Rs. 1.00 crore other than (a) above		Rs. 1,800/-
	(c)		Exceeding Rs. 1.00 but upto Rs. 10.00 crores		Rs. 2,000/-
	(d)		Exceeding Rs. 10.00 crores		Rs. 2,500/-
2			Hoteliers/proprietors registered or liable to be registered under the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) and having—		
	(a)		Upto 50 rooms		Rs. 1,800/-
	(b)		Exceeding 50 rooms and upto 100 rooms		Rs. 2,000/-
	(c)		Exceeding 100 rooms		Rs. 2,500/-
3			Proprietors registered/liable to be registered under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964)		
	(a)		Person operating land based casino		Rs. 2,500/-
	(b)		Person operating casino on floating vessels		Rs. 2,500/-
	(c)		Person owning/operating boat/river cruise		Rs. 2,500/-

(1)	(2) (3)	(4)	(5)	(6)
	(d)	Person owning and operating headend control room for giving connectivity to cable TV		Rs. 2,500/-
	(e)	Person providing entertainment through cable TV		
	(i)	having cable TV connection upto 100 nos.		Rs. 1,000/-
	(ii)	having cable TV connection exceeding 100 nos. and not exceeding 250 nos.		Rs. 2,000/-
	(iii)	having cable TV connection exceeding 250 nos.		Rs. 2,500/-
	(f)	Person operating water sports and/or cart racing		Rs. 600/-
	(g)	Person providing entertainment through dish antenna		Rs. 2,500/-
	(h)	Owners of multiplexes		Rs. 2,500/- per multiplex
	(i)	Operators of multiplexes		Rs. 2,500/- per multiplex
	(j)	Owners of cinema theatres		Rs. 1,500/- per theatre
	(k)	Operators of cinema theatres		Rs. 1,500/- per theatre
	(l)	Video parlours		Rs. 1,200/- per theatre
	(m)	Person owning/operating marriage halls/ <i>kalyan mandap</i> excluding those owned and operated by Religious Institutions and <i>Dhaajan Samaj</i>		Rs. 2,500/-
4		Real Estate developers including builders		Rs. 2,500/-
5		Contractors Building Contractor, Road Contractor, Water Supply		

(1)	(2)	(3)	(4)	(5)	(6)
			Contractor, Electrical Contractor, Mechanical Contractor, Irrigation Contractor, Painting Contractor, Plumbing Contractor, Land Developer, whose annual turnover—		
	(a)		turnover of sales/receipts during the preceding year exceeded Rs. 5.00 crores		Rs. 2,500/-
	(b)		turnover of sales/receipts during the preceding year has exceeded Rs. 1.00 crore but not Rs. 5.00 crores		Rs. 2,000/-
	(c)		whose turnover of sales/ /receipts during the preceding year not exceeding Rs. 1.00 crore		Rs. 1,800/-
6			Person providing transport services through barge or any cargo vessel		Rs. 2,500/-
7			Person providing machineries or any capital goods for hire including D.G. sets, vessels, mining machineries, etc.		Rs. 2,500/-
8			Person undertaking jobs/ /contracts of excavation or loosening of mines		Rs. 2,500/-
9			Person providing stockyard or shades on hire/rent for storing of goods		Rs. 2,500/-
10			Person providing container service		Rs. 2,500/-
11			Person providing services of erecting pandals or electric illumination or flower decoration and similar other services		Rs. 2,500/-
12			Persons providing the services of Event Management		Rs. 2,500/-
13			Agency supplying water by tankers		Rs. 1,000/-

(1)	(2)	(3)	(4)	(5)	(6)
14			Any other person engaged in trade or business covered in any of the entries other than specified under item 1 to 13 of the above Schedule.		Rs. 1,000/-

D. OTHER PROFESSION & EMPLOYMENT

1			Judges and employees of subordinate Courts upto District level, drawing monthly salaries or remuneration		
	(i)		upto Rs. 15000/-		NIL
	(ii)		Rs. 15001/- to Rs. 25000/-		Rs. 150/-
	(iii)		Exceeding Rs. 25000/-		Rs. 200/-
2			Employees of Legislature, drawing monthly salaries or remuneration		
	(i)		upto Rs. 15000/-		NIL
	(ii)		Rs. 15001/- to Rs. 25000/-		Rs. 150/-
	(iii)		Exceeding Rs. 25000/-		Rs. 200/-
3			Members of State Legislative Assembly including Speaker, drawing monthly salaries or remuneration		
	(i)		upto Rs. 15000/-		NIL
	(ii)		Rs. 15001/- to Rs. 25000/-		Rs. 150/-
	(iii)		Exceeding Rs. 25000/-		Rs. 200/-
4			Employees and Members of Zilla Panchayat including Chairperson, drawing monthly salaries or remuneration		
	(i)		upto Rs. 15000/-		NIL
	(ii)		Rs. 15001/- to Rs. 25000/-		Rs. 150/-
	(iii)		Exceeding Rs. 25000/-		Rs. 200/-
5			Corporators of Municipal Corporation of City of Panaji including Mayor, drawing monthly salaries or remuneration		
	(i)		upto Rs. 15000/-		NIL
	(ii)		Rs. 15001/- to Rs. 25000/-		Rs. 150/-
	(iii)		Exceeding Rs. 25000/-		Rs. 200/-
6			Members of Municipal Councils including Chairperson, drawing monthly salaries or remuneration		

(1)	(2)	(3)	(4)	(5)	(6)
	(i)	upto Rs. 15000/-		NIL	
	(ii)	Rs. 15001/- to Rs. 25000/-		Rs. 150/-	
	(iii)	Exceeding Rs. 25000/-		Rs. 200/-	
7		Members of Village Panchayat including Sarpanch, drawing monthly salaries or remuneration			
	(i)	upto Rs. 15000/-		NIL	
	(ii)	Rs. 15001/- to Rs. 25000/-		Rs. 150/-	
	(iii)	Exceeding Rs. 25000/-		Rs. 200/-	
8		Chairperson and Board of Directors of Public Sector Undertakings, Corporations, Statutory Committees/ /Councils appointed by the Government, drawing monthly salaries or remuneration			
	(i)	upto Rs. 15000/-		NIL	
	(ii)	Rs. 15001/- to Rs. 25000/-		Rs. 150/-	
	(iii)	Exceeding Rs. 25000/-		Rs. 200/-	
9		Employees of Statutory and Non-Statutory Organizations, Social, Cultural or Other Organizations who are not covered by (A) above and who are drawing monthly salaries or remuneration			
	(i)	upto Rs. 15000/-		NIL	
	(ii)	Rs. 15001/- to Rs. 25000/-		Rs. 150/-	
	(iii)	Exceeding Rs. 25000/-		Rs. 200/-	

Explanation I:— Notwithstanding anything in this Schedule, where a person is covered by more than one entry in the Schedule the highest rate of tax specified under any of those entries shall be applicable in his case.

Explanation II:— Turnover limit mentioned in any of the entries in the Schedule refer to turnover of the year immediately preceding the year for which tax is payable.

SCHEDULE II

Schedule of Registration Fees

(See section 5)

Sr. No.	Class of persons/employer	Registration Fees
(1)	(2)	(3)
(1)	(2)	(4)
1	Employers (not being officers of State or Central Government)	
(a)	Public Limited Companies, Public Sector Undertakings and Government Corporations	Rs. 10,000/-
(b)	Private Limited Companies	Rs. 5,000/-
(c)	Local bodies such as Municipalities, Panchayats, Zilla Panchayats, Urban Co-operative Banks and Urban Co-operative Societies	Rs. 5,000/-
(d)	Consumer Co-operative Societies, Credit Co-operative Societies, Co-operative Housing Finance Corporations	Rs. 2,000/-,
(e)	Individuals, Registered Firms, Association of Persons, Hindu Undivided Family and others not covered by (a) to (d) above	Rs. 1,000/-
2	Persons engaged in profession, calling, trade and employment	Rs. 1,000/-

Statement of Object and Reasons

The Bill seeks to enact a legislation of Tax on Profession, Trade, Callings and Employment for the State of Goa. The proposed legislation provides for payment of tax by any person earning a salary or wages to be deducted by the employer from the salary or wages payable at the rate as specified in the Schedule I, to such persons. The Government is also empowered notwithstanding anything contained in the Act to prescribe by rules the manner in which the employer will discharge the said liability and issue a certificate of such deduction during the year as laid down under the rules thereof.

Clause 5 of the proposed legislation provides for registration and enrolment by every employer liable to pay tax to obtain a certificate of registration from the Commissioner subject to payment of fees as laid

down in the Schedule II. The proposed legislation also empowers the Government to appoint various authorities for the purpose of implementations of the provisions of the legislation effectively.

The Bill provides for other matters such as furnishing quarterly returns, annual returns, details of income, offences etc. Further, in case of escaped tax, the Commissioner is empowered to re-assess the tax after issuing the notice to the employer or the concerned person. The provision is also made for a penalty for non payment of tax vis-a-vis a special mode of recovery in respect of tax, arrears of tax, penalty etc. or as an arrears of land revenue.

The Bill also empowers the Government to constitute a Tribunal consisting of one member or as many members as it may think fit. It also provides for filing of an appeal and second appeal and revision and review, as the case may be by an employer or a person aggrieved by an order made with reference to assessment of tax, assessment of escaped tax and penalty etc. It also provides for a second appeal before the Tribunal, or if the Order is passed by the Appellate Authority, within the period of 60 days thereof and review before the authority.

The Bill also provides for a review of any assessment made or the Order under the Act before the person or the authority as specified thereof. It also provides for compounding and cognizance of offences.

The Government is also empowered by Notification on the Official Gazette, to delegate any of its powers and functions, to the Commissioner or any other authority thereof. The Bill provides for exemption from the application of the provisions thereof to members of Defence Forces. It also empowers the Government to grant exemption or the reduction in rate of tax payable by any special class of persons subject to such restrictions and conditions as to be specified.

The Bill seeks to achieve the above object.

Financial Memorandum

New law is proposed to be implemented through the Office of the Commissioner of Commercial Taxes, Government of Goa. Therefore, immediately there is no financial implication involved in this Bill. However, upon assessing the revenue growth vis-à-vis the existing strength of the resource personnel in the Department, the Government may consider creation of additional executive posts required to man the tax administration effectively. If so considered, there may be an additional liability of approximately rupees one crore annually to a maximum, on such additional establishment. At the moment, such liability is NIL.

Memorandum Regarding Delegated Legislation

Clause 1 (3) of the Bill empowers the Government to bring into force the Act, by Notification in the Official Gazette.

Clause 3(3) of the Bill empowers the Government to reduce or enhance any rate of tax or amend any entry in the schedules, by way of Notification.

Clause 4 of the Bill delegates powers to the Government to frame rules specifying the manner in which the employer shall discharge its liability to deduct and pay tax on behalf of employee and to specify the form of the certificate of tax deduction.

Clause 5 (1) and (2) of the Bill empowers the Government, to specify the form of the certificate of registration and certificate of enrolment and the authority to issue the certificate of enrolment, by way of rules.

Clause 6 (1) and (2) of the Bill empowers the Government, by Notification in the Official Gazette, to appoint Commissioner, Additional Commissioner, Assistant Commissioners and Profession Tax Officers for the purposes of the Act. Similarly, sub-clause (3) of clause 6 empowers the Commissioner to appoint Assistant Officers, Inspectors and such other

persons to assist him in implementation of the Act.

Clause 7 (1) and (6) of the Bill empowers the Government to frame rules specifying the form and the date on which quarterly returns are to be filed, to specify the terms and conditions to permit the employer to file separate returns, and to indicate the form and the date on which the enrolled person shall furnish an annual return to the Commissioner.

Clause 8 of the Bill empowers the Government to frame rules to specify the form for submitting the information of tax deducted by an employer.

Clause 9 (1), (2) and (3) of the Bill empowers the Government to specify the form and the manner in which an every registered employer or an enrolled person shall pay the tax, to notify the Bank to furnish returns, the interval within which the returns to paid in the Government Treasury, to notify the rate of interest on defaulted amount and to permit the whole or any part of interest or penalty payable by an employer or person by way of rules.

Clause 10 (5) and (7) of the Bill empowers the Government to frame rules to specify the form for submitting the statement of particulars of tax deduction and the form for issue of certificate towards deduction.

Clause 11 (1) and (5) of the Bill empowers the Government to make rules to specify the conditions subject to which the Commissioner may assess the tax, the date of furnishing the returns, and to specify the form of notice requiring the defaulting employer/person to appear before him.

Clause 17 of the Bill empowers the Government to authorize by an order any officer no below the rank of Assistant Commissioner of Profession Tax to exercise the powers of the Collector for recovery of the dues from any employer/person under the Act.

Clause 19 of the Bill confers on the Government to constitute a Tribunal or to

confer powers of Tribunal to any Tribunal functioning under any law by way of Notification and to frame rules specifying the qualifications of members constituting the Tribunal, the period for which such members such hold office and the conditions and limitations to award costs. It also empowers the Government to frame regulations regulating procedure and disposal of its business.

Clause 22 of the Bill empowers the Government to make rules specifying the matter of making appeal before the Appellate Authority.

Clause 26 of the Bill empowers the Government to make rules regarding review of any assessment made or order passed under the Act.

Clause 27 of the Bill empowers the Government to make rules to as to specify the conditions and restrictions for maintenance of accounts.

Clause 28 of the Bill empowers the Government to make rules specifying the conditions requiring employer/person to produce accounts.

Clause 31 of the Bill empowers the Government to make rules specifying the manner for submitting information regarding death and succession of business of employer/ /person liable to pay tax.

Clause 32 of the Bill empowers the Government to make rules specifying the manner for issuance of notice demanding the differential amount after rectification of error in application

Clause 39(1) of the Bill empowers the Government to delegate any of its powers and functions under the Act to the Commissioner or to any other authority, and further confers powers upon the Commissioner to delegate any of its powers to the authorities subordinate to him.

Clause 40 (1) of the Bill empowers the Government to issue order, instruction and directions to the officers and persons appointed under the Act, for its administration, and sub-clause (2) empowers the Government to frame rules so as to specify the fees for application seeking clarifications regarding the rate of tax payable and the manner in which it shall be paid.

Clause 41 of the Bill empowers the Government to make rules specifying the form to authorise the person to represent in proceedings before any authority.

Clause 43 of the Bill empowers the Government to issue, amend or to modify notification for exempting or reducing the tax payable by any specified class subject to such restrictions and conditions as may be specified therein.

Clause 44 of the Bill empowers the Government to frame rules generally for carrying out the purposes of the Act.

Clause 45 of the Bill empowers the Government to make order for removing difficulties encountered during implementation of the Act.

These delegations are of normal character.

Assembly Hall, DIGAMBAR V. KAMAT
Porvorim, Goa. Hon. Finance Minister/CM
December, 2009.

Assembly Hall, J. N. BRAGANZA
Porvorim, Goa. Secretary to the Legislative
December, 2009. Assembly of Goa

Governor's Recommendation under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution of India, I, Dr. S. S. Sidhu, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Tax on Profession, Trade, Callings and Employment Bill, 2009.

Raj Bhavan,
Goa. Dr. S. S. SIDHU
December, 2009. Governor of Goa.

LA/LEGN/2009/2698

The following bill which was introduced in the Legislative Assembly of the State of Goa on 18th December, 2009 is hereby published for general information in pursuance of Rule-138 of the Rule of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Barge Tax (Amendment) Bill, 2009

(Bill No. 31 of 2009)

A

BILL

*further to amend the Goa, Daman and Diu
Barge Tax Act, 1973 (Act 10 of 1973).*

BE it enacted by the Legislative Assembly of Goa in the Sixtieth year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Barge Tax (Amendment) Act, 2009.

(2) It shall come into force at once.

2. *Amendment of Schedule.*— For the Schedule to the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973), the following Schedule shall be substituted, namely:—

"SCHEDULE (See section 3)

Capacity of Barge	Maximum annual rate per ton
(a) Less than 1000 tons	Rs. 90.00
(b) 1000 tons and above	Rs. 145.00

Note:— When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten percent of that amount".

Statement of Objects and Reasons

The Schedule appended to the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973), as in force, specifies the maximum annual rate of tax per ton, payable as per the carrying capacity of the barge, in two different slabs.

The Bill seeks to amend said Schedule appended to the said Act so as is to further revise the rates of barge tax as the last revision of rates was effected five years ago. This will earn additional revenue to the Government which will help to meet the growing expenditure on maintenance of the Inland Waterways of Goa and also to develop infrastructural facilities in the port.

This Bill seeks to achieve the above objects.

Financial Memorandum

The Department was collecting total revenue of about 5.36 crores approximately per annum by way of barge tax. The tax was meant to meet the growing expenditure on maintenance of Inland Waterways of Goa. With the revision of barge tax as proposed, the Government will get an additional revenue of Rs. 75 lakhs approximately per annum. The said tax would be collected by utilizing the existing manpower of the Department. The proposed revision of barge tax does not entail extra expenditure on the part of the exchequer.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim-Goa. (FRANCISCO X. PACHECO)
16th December, 2009. Minister for Ports

Assembly Hall,
Porvorim-Goa. J. N. BRAGANZA
16th December, 2009. Secretary (Legislative)

Governor's Recommendation Under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution of India, I, Dr. S. S. Sidhu, Governor of Goa, hereby recommend the introduction and consideration of the Goa Barge Tax (Amendment) Bill, 2009, by the Legislative Assembly of Goa.

ANNEXURE

['SCHEDULE']

(See section 3)

Capacity of Barge	Maximum annual rate per ton Rs.
(a) Less than 1000 tons	Rs. 80.00
(b) 1000 tons and above	Rs. 130.00

Note:— When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten percent of that amount.]

Department of Home

Home—General Division

Notification

21/42/2009-HD(G)

In pursuance of the rules 5, 7, sub-rule (7) of rule 9 and 10 of the *Prevention of Money Laundering (Maintenance of Records of the Nature and Value of Transactions, the Procedure of Manner of Maintaining and Time for Furnishing Information and Verification and Maintenance of Records of the identity of the Clients of the Banking Companies, Financial Institutions and Intermediaries) Rules, 2005*, the Government of Goa hereby notifies the following guidelines for compliance by the Casinos registered under the Goa, Daman and Diu Public Gambling Act, 1976 (Act No. 14 of 1976):—

1.1 The Guidelines as outlined below also provide a general background of money laundering and terrorist financing and summarize the steps to be taken by a registered casino to fight the menace of money laundering and terrorist financing. The Guidelines provide guidance to a registered casino and its employees in discharging their responsibilities under the Indian anti-money laundering legislation i.e. the Prevention of Money Laundering Act, 2002 (PMLA).

1.2 Each registered casino should consider specific nature of its business, organizational structure, type of customers, transactions, etc. while implementing the suggested measures and procedures to ensure that they are effectively applied. The overriding principle is that they should be able to satisfy themselves that the measures taken by them are adequate, appropriate and follow the spirit of the requirements as enshrined in PMLA.

2. BACK GROUND:**2.1 WHAT IS MONEY LAUNDERING?**

Money laundering involves disguising financial assets so that they can be used without detection of the illegal activity that produced them. Through money laundering, the launderer transforms the monetary proceeds derived from criminal activity into funds with an apparently legal source.

2.2 STAGES OF MONEY LAUNDERING

There is no one single method of laundering money. Methods can range from the purchase and resale of a luxury item (e.g. cars or jewellery) to passing money through a complex web of legitimate businesses and “shell” companies. Despite the variety of methods employed, the laundering process is generally accomplished in three stages, which are as follows:—

(a) Placement— the physical disposal of cash proceeds derived from illegal activity;

(b) Layering— separating illicit proceeds from their source by creating complex layers of financial transactions designed to disguise the audit trail and provide anonymity; and,

(c) Integration— the attempt to legitimize wealth derived from criminal activity. If the layering process has succeeded, integration schemes place the laundered proceeds back into the economy in such a way that they re-enter the financial system appearing as legitimate funds.

2.3 THE PREVENTION OF MONEY LAUNDERING ACT, 2002 (PMLA)

2.3.1 PMLA came into effect from 1st July 2005. PMLA was amended by Act No. 21/2009 dated 6th March, 2009 to include Casinos under its purview. The amendment has come into force from 1st June, 2009.

2.3.2 WHAT IS A MONEY LAUNDERING OFFENCE?

As per section 3 of PMLA, an offence of money laundering has been defined as under:-

“Whosoever directly or indirectly attempts to indulge or knowingly assists or knowingly is a party or is actually involved in any process or activity connected with the proceeds of crime and projecting it as untainted property shall be guilty of offence of money laundering”.

2.3.3 As per the provisions of section 12 of PMLA, every banking company, financial institution and intermediary has obligations to verify the identity of its clients, maintain certain records and furnish certain information to Director, Financial Intelligence Unit-India (FIU-IND). The Prevention of Money laundering (Maintenance of Records of the Nature and Value of Transactions, the Procedure and Manner of Maintaining and Time for Furnishing Information and Verification and Maintenance of Records of the Identity of the Clients of the Banking Companies, Financial Institutions and Intermediaries) Rules, 2005 (hereinafter referred to as the PMLA Rules) prescribe the manner in which identity of clients is to be verified, nature of information record of which has to be maintained and furnished to Director, FIU-IND and manner in which records have to be maintained. Casinos are covered under the category of financial Institutions and as such are liable for all these obligations which are explained briefly in the following para.

3. OBLIGATIONS OF CASINOS UNDER PMLA AND PMLA RULES:

3.1 Every casino should prepare its Know Your Client/Anti-Money Laundering/Combating Terrorist Financing Policy and Procedures aimed at preventing and detecting money laundering and terrorist financing.

3.2 DESIGNATION OF AN OFFICER AS PRINCIPAL OFFICER

The PMLA Rules require appointment of a person as Principal Officer by each registered casino and inform his particulars to FIU-IND. The Principal Officer would act as a central

reference point of the Registered Casino for the purpose of interaction with FIU-IND. He shall be responsible for furnishing reports and information to FIU-IND as detailed in para 3.4.

3.3 VERIFICATION OF IDENTITY OF CUSTOMER.

3.3.1 The PMLA Rules require casinos to verify identity of their clients. Provisions relating to verification of identity are contained in rule 9 of the Rules. In case of account based relationship verification of identity is required in all cases, but in other cases verification is required only for customers who undertake transactions of an amount equal to or more than Rs. 50,000, whether conducted as a single transaction or several transactions that appear to be connected. As such, for customers not having account based relationship with them, casinos may be required to verify the identity and address of customers who undertake transactions by way of purchase or encashment of casino chips of an amount equal to or exceeding rupees fifty thousand.

3.3.2 The identity of customers should be verified by the casinos from an “officially valid document”. Officially valid document has been defined in Rule 2(1)(d) of PMLA Rules as under:-

“Official valid document” means the passport, the driving licence, the Permanent Account Number (PAN) Card, the Voter’s Identity Card issued by the Election Commission of India or any other document as may be required by the banking company, or financial institution or intermediary.

3.4 REPORTING TRANSACTIONS TO FIU-IND:

3.4.1 Every registered casino should report following transactions to FIU-IND as required by PMLA Rules:-

- (i) All cash transactions of the value of more than Rs.10 lakhs or its equivalent in foreign currency.

(ii) All series of cash transactions integrally connected to each other which have been valued below Rs. 10 lakhs or its equivalent in foreign currency where such series of transactions take place within one calendar month.

(iii) Counterfeit currency transactions; and

(iv) All suspicious transactions whether or not made in cash and including, *inter/alia*, credits or debits from any account maintained by the registered casino.

3.4.2 Reports required to be sent to Director, FIU-IND should be sent at the following address:-

Financial Intelligence Unit-India,
6th Floor, Hotel Samrat,
Kautilya Marg, Chanakyapuri,
New Delhi-110021.

3.4.3 The transactions required to be reported under para 3.4.2 above should be reported in the form of following reports:-

A. Cash Transaction Report— A report of transactions mentioned at para 3.4.1 (i) and (ii) above in the enclosed format every month by 15th day of the succeeding month in Form-I and Form-II appended hereto.

B. counterfeit Currency Report— A report of transactions mentioned at para 3.4.1 (iii) of above in the enclosed format not later than 7 working days from the date of occurrence of such transactions in Form-III appended hereto.

C. Suspicious Transaction Report— A report of transactions mentioned at para 3.4.1 (iv) of above in the enclosed format not later than 7 working days on being satisfied that the transactions in suspicious in Form-IV appended hereto.

3.4.4 Casinos should ensure to take appropriate steps to identify suspicious transactions and have appropriate procedure for reporting such transactions. Suspicious Transaction has been defined in PMLA Rules as follows:—

“Suspicious transaction”, means a transaction whether or not made in cash which, to a person acting in good faith:

a) gives rise to a reasonable ground of suspicion that it may involve the proceeds of crime; or

b) appears to be made in circumstances of unusual or unjustified complexity; or

c) appears to have no economic rationale or bonafide purpose;

d) gives rise to a reasonable ground of suspicion that it may involve financing of the activities relating to terrorism.

An illustrative list of circumstances which may be in the nature of suspicious transactions with respect to casinos is given below (This list is only illustrative and whether a particular transaction is suspicious or not will depend upon the background, details of the transactions and other facts and circumstances).

a) clients whose identity verification seems difficult or clients, not willing to co-operate;

b) clients of high-risk jurisdictions;

c) substantial increases in activity/ transactions without apparent cause;

d) unusually large cash transactions made by an individual;

3.4.5 Employees of the casino should report any suspicious transactions noticed by them to the Principal Officer of the casino with details of the client, transactions and the nature/reason of suspicion. It should be ensured that client is not tipped off about the report/suspicion.

3.5 RECORD KEEPING

3.5.1 Registered Casinos should ensure compliance with the record keeping requirements contained in the PMLA Rules, as well as other relevant legislation for the time being in force. Under the PMLA Rules, records of identity are required to be

maintained for a period of 10 years after the cessation of relationship with a client and records of transactions for 10 years from the date of transaction.

3.5.2 Registered Casinos should ensure that all customers and transaction records and information are available on a timely basis to the competent investigating authorities.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa

Siddhivinayak Surendra Naik, Under Secretary (Home).

Porvorim, 17th December, 2009.

Form I

SUMMARY OF CASH TRANSACTION REPORTS (CTRs) FOR A CASINO

Note: the summary sheet may be given for each month when CTR are filed. One CTR may be filed for each individual)

Kindly fill in CAPITAL. Read the instructions before filling the form.

Part 1 Details of the Summary

1.1 Month and year of summary
M M Y Y Y Y

1.2 Is this a supplementary to an earlier summary ☐ No ☐ Yes (Tick as applicable)

1.3 Date of sending original summary if this is a supplementary
D D M M Y Y Y Y

Part 2 Details of Reporting Casino

2.1 Name of the Casino

2.2 ID allotted by FIU-IND

2.3 Name of principal officer

2.4 Address

2.12 Fax 2.13

Part 3 Statistics for the Month

3.1 Number of original CTRs enclosed with this summary

3.2 Number of replacement CTRs enclosed with this summary

3.3 Total original CTRs reported for the month (cumulative)

DO NOT FILL FOR FIU-IND USE ONLY

ACK. No.

DATE

Signature

Name

(Should be same as the person mentioned in Part 2)

DO NOT FILL FOR FIU-IND USE ONLY

CBAS

SUMMARY OF CASH TRANSACTION REPORTS (CTRs) FOR A CASINO INSTRUCTIONS**GENERAL INSTRUCTIONS**

Under the Prevention of Money Laundering Act 2002, every Casino shall furnish details of:

(A) All cash transactions of the value of more than rupees ten lakhs or its equivalent in foreign currency;

(B) All series of cash transactions integrally connected to each other which have been valued below rupees ten lakhs or its equivalent in foreign currency where such series of transactions have taken place within a month:

Provided that where the principal officer of a Casino has reason to believe that a single transaction or series of transaction integrally connected to each other have been valued below the prescribed limit so as to defeat the provisions of this section, such officer shall furnish information in respect of such transactions to the Director within the prescribed time.

PART 2: DETAILS OF THE PRINCIPAL OFFICER

2.2 ID allotted by FIU-IND may be left blank till the same is communicated by FIU-IND.

2.3 Principal officer is the officer designated by the Casino under PMLA, 2002.

PART 3: STATISTICS FOR THE MONTH

3.1 Number of original CTRs (bank accounts) should match with the original CTRs enclosed with this summary.

3.2 Number of replacement CTRs (bank account) should match with the replacement CTRs enclosed with this summary. All replacement CTRs received from branches should be enclosed at the end of the reports for the month.

3.3 This figure should be the cumulative total of 3.4 above for all the summaries of the month.

All CTRs must be enclosed

How to submit

The principal officer should submit this summary alongwith CTRs to the Director, FIU-IND

Address: Director, FIU-IND
Financial Intelligence Unit-India
6th Floor, Hotel Samart
Chanakyapuri, New Delhi-110021
India

EXPLANATION OF SPECIFIC TERMS**PART 1: DETAILS SUMMARY**

Separate summary should be furnished for the month. Supplementary summary is required to be submitted where a summary for the month has already been submitted. In case of supplementary summary, only additional CTRs need to be enclosed.

Form II

CASH TRANSACTION REPORT (CTR) FOR A CASINO

Kindly fill in CAPITAL. Read the instructions before filling the form.

Page 1

PART 1 DETAILS OF REPORT

1.1 Month and year of report 20

1.2 Is this a replacement to an earlier report?

No ☐

Yes (Tick / as applicable)

1.3 Date of sending original report if this is a replacement report

D D M M Y Y

Y Y

PART 2 DETAILS OF REPORTING CASINO

2.1 Name of Casino 2.2 ID allotted by FIU-IND 2.3 Address (No. Building) 2.4 Street/Road 2.5 Locality 2.6 City/Town, District 2.7 State, Country 2.8 Pin Code 2.9 Tel (with STD code) 2.10 Fax 2.11 E-mail

PART 3 DETAILS OF PERSONS UNDERTAKING CASH TRANSACTIONS

Name of Individual Annexure

PART 4 DETAILS OF TRANSACTIONS

Date of Transaction	Debit/Credit	Amount in Rupees	Remarks
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

DO NOT FILL FIU-IND USE ONLY

ACK.NO.

DATE

Signature

Name

Designation

DONOT FILL FOR FIU-IND USE ONLY

CBA01

CASH TRANSACTION REPORT (CTR) FOR A CASINO INSTRUCTIONS

GENERAL INSTRUCTIONS

Under the Prevention of Money Laundering Act 2002, every Casino shall furnish details of:

- (A) All cash transactions of the value of more than rupees ten lakhs or its equivalent in foreign currency;
- (B) All series of cash transactions integrally connected to each other which have been valued below rupees ten lakhs or its equivalent in foreign currency where such series of transactions have taken place within a month;

Provided that where the principal officer of a casino has reason to believe that a single transaction or series of transactions integrally connected to each other have been valued below the prescribed limit so as to defeat the provisions of this section, such officer shall furnish information in respect of such transactions to the Director within the prescribed time.

How to submit

Every casino must submit this form to the Director, FIU-IND only through the principal officer of the Casino designated under PMLA, 2002.

EXPLANATION OF SPECIFIC TERMS

PART 1: DETAILS OF REPORT

Replacement report is a report submitted in replacement of an earlier CTR. When a replacement report is submitted, date of submitting original CTR may be mentioned and the complete CTR has to be submitted again.

PART 2: DETAILS OF REPORTING CASINO/LOCATION

2.1 Particulars of the Casino should be submitted in this part.

2.3 ID allotted by FIU-IND may be left blank till the same is communicated by FIU-IND.

PART 3: DETAILS OF PERSONS UNDER TAKING TRANSACTIONS.

PART 4: DETAILS OF TRANSACTIONS.

1. The amount should be rounded off to nearest rupee without decimal. If this amount was not in Indian Rupees, it should be converted into rupees. Mention any other information related to the transaction (such as amount and type of foreign currency) in the Remarks column.
2. Enclose Annexure A for each individual undertaking transactions

ALL ANNEXURES MUST BE ENCLOSED

ANNEXURE A – INDIVIDUAL DETAIL SHEET FOR A CASINO **INDIVIDUAL** A

Use separate annexure for each individual
 Kindly fill in CAPITAL

1. Name of the Casino	<div style="border: 1px solid black; height: 20px;"></div>		
2. Annexure enclosed with	<input type="checkbox"/> A	Cash Transaction Report	<input type="checkbox"/> B Counterfeit Currency Report
	<input type="checkbox"/> C	Suspicious Transaction Report (Tick as applicable)	
3. Full name of individual	<div style="border: 1px solid black; height: 20px;"></div>		
4. Name of Father/spouse	<div style="border: 1px solid black; height: 20px;"></div>		
5. Occupation	<div style="border: 1px solid black; height: 20px;"></div>		
6. Date of Birth	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	7. Sex (M/F)	<input type="checkbox"/> 8. Nationality <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
9. Identification document	<input type="checkbox"/> A	Passport	<input type="checkbox"/> B Election ID Card
	<input type="checkbox"/> C	PAN card	<input type="checkbox"/> D ID card
	<input type="checkbox"/> E	Driving License	<input type="checkbox"/> F Account introducer
	<input type="checkbox"/> Z	Other (Specify) <div style="border: 1px solid black; width: 150px; height: 20px;"></div>	
10. Identification number	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>	(number mentioned in the identification document)	
11. Issuing authority	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>	(Authority which had issued the document)	
12. Place of issue	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>	(Place where the document was issued)	
13. PAN	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>		
Communication address			
14. No. Building	<div style="border: 1px solid black; height: 20px;"></div>		
15. Street/Road	<div style="border: 1px solid black; height: 20px;"></div>		
16. Locality	<div style="border: 1px solid black; height: 20px;"></div>		
17. City/Town, District	<div style="border: 1px solid black; height: 20px;"></div>		
18. State, Country	<div style="border: 1px solid black; height: 20px;"></div>		
19. Pin Code	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	20. Tel (with STD code)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
21. Mobile number	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	22. E. mail	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
23. Name of Organization/Employer	<div style="border: 1px solid black; height: 20px;"></div>		
Second Address (Permanent address/Place of work)			
24. No. Building	<div style="border: 1px solid black; height: 20px;"></div>		
25. Street/Road	<div style="border: 1px solid black; height: 20px;"></div>		
26. Locality	<div style="border: 1px solid black; height: 20px;"></div>		
27. City/Town, District	<div style="border: 1px solid black; height: 20px;"></div>		
28. State, Country	<div style="border: 1px solid black; height: 20px;"></div>		
29. Pin code	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	30. Tel (with STD code)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
DO NOT FILL FOR FIU-IND USE ONLY		BAA	

Form III

COUNTERFEIT CURRENCY REPORT (CCR) FOR A CASINO

Kindly fill in CAPITAL Read the instructions before filling the form.

PART I DETAILS REPORTING CASINOS			
1.1 Name of Casino	<input style="width: 95%;" type="text"/>		
1.2 ID allotted by FIU-IND	<input style="width: 95%;" type="text"/>		
1.3 Address (No. Building)	<input style="width: 95%;" type="text"/>		
1.4 Street/Road	<input style="width: 95%;" type="text"/>		
1.5 Locality	<input style="width: 95%;" type="text"/>		
1.6 City/Town, District	<input style="width: 95%;" type="text"/>		
1.7 State, Country	<input style="width: 95%;" type="text"/>		
1.8 Pin code	<input style="width: 15%;" type="text"/>	1.9 Tel (With STD code)	<input style="width: 25%;" type="text"/>
1.10 Fax	<input style="width: 15%;" type="text"/>	1.11 E-mail	<input style="width: 25%;" type="text"/>
PART 2 DETAILS OF COUNTERFEIT CURRENCY			
	Denomination	Number of Pieces	Value
2.1.	1000	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
2.2.	500	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
2.3.	100	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
2.4.	50	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
2.5.	20	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
2.6.	10	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
2.7.	5	<input style="width: 40px; height: 20px;" type="text"/>	<input style="width: 40px; height: 20px;" type="text"/>
2.8 Total Value of Counterfeit Currency			
PART 3 DETAILS OF DETECTION			
3.1 Date of Cash Tendering	<input style="width: 100px;" type="text"/>	3.2 Total Cash Deposited	<input style="width: 100px;" type="text"/>
3.3 Date of Detection	<input style="width: 150px;" type="text"/>		
3.4 Whether local police station has been informed	<input style="width: 30px;" type="checkbox"/>	Yes	<input style="width: 30px;" type="checkbox"/> No
3.5 Details of FIR (if available)	<input style="width: 300px;" type="text"/>		
3.6 Additional Information, if any	<input style="width: 300px;" type="text"/>		
PART 4 DETAILS OF RELATED PERSONS			
4.1 Name of Tendering Person	<input style="width: 300px;" type="text"/>		
4.2 Address of Tendering Person	<input style="width: 300px;" type="text"/>		
	Signature	<input style="width: 250px;" type="text"/>	
	Name	<input style="width: 250px;" type="text"/>	
	Designation	<input style="width: 250px;" type="text"/>	
DON NOT FILL FOR FIU-IND USE ONLY			

COUNTERFEIT CURRENCY REPORT (CCR)

GENERAL INSTRUCTIONS

Under the Prevention of Money Laundering Act 2002 (PMLA), every reporting entity is required to furnish details of all cash transactions where forged or counterfeit currency notes of bank have been used as genuine. These transactions should be reported to Director, Financial Intelligence Unit, India not later than seven working days from the date of occurrence of such transactions.

HOW TO SUBMIT

Every reporting entity branch must submit this form to the Director FIU-IND only through the principal officer designated under PMLA.

Note. A separate Counterfeit Currency Report (CCR) should be filed for each incident of detection of counterfeit Indian Currency. If the detected counterfeit currency notes can be segregated on the basis of tendering person, a separate CCR should be filed for each such incident.

EXPLANATION OF SPECIFIC TERMS**PART 1: DETAILS OF REPORTING CASINO**

This section contains details of the Casino where the counterfeit currency was detected.

- 1.1 Mention name of the reporting entity.
- 1.2 ID allotted by FIU-IND may be left blank till the same is communicated by FIU-IND.
- 1.3 Pincode should be a valid 6 digit numeric pincode of the location of the Casino

PART 2: DETAILS OF COUNTERFEIT CURRENCY

This section contains the details of counterfeit currency. Total value of counterfeit currency should match with the total calculated value of Denomination x Number of pieces.

PART 3: DETAILS OF DETECTION

- 3.1 Mention the date on which cash was tendered, if available. Date should be reported in YYYYMMDD format. R.g. 2nd May, 2007 should be entered as 20070502.
- 3.2 Mention the total cash tendered by the tenderer including counterfeit currency, if available.
- 3.3. Mention the date on which counterfeit currency was detected in YYYYMMDD format. E.g. 2nd May 2007 should be entered as 20070502.

- 3.4 Mention Yes, if local police station has been informed.

- 3.5 Mention details of FIR, police station etc., if available.

- 3.6 Mention additional information such as quality of counterfeit currency, sequence of events, if available.

PART 4: DETAILS OF RELATED PERSONS

- 4.1 Name of the person who tendered the counterfeit currency.
- 4.2 Address of tendering person may be given.

The form should be signed by an officer at the branch/controlling office/head office.

SUSPICIOUS TRANSACTION REPORT (STR) FOR A CASINO*Kindly fill in CAPITAL Read the instructions before filling the form***PART 1 DETAILS OF THE SUMMARY**

1.1. Date of sending Report

DD MM YYYY

1.2. Is this a replacement to an earlier report?

☐ NO☐ YES (Tick as applicable)

1.3. Date of sending original report if this is a replacement report

DD MM YYYY

PART 2 DETAILS OF REPORTING CASINO

2.1 Name of the Casino

2.2 ID allotted by FIU-IND

2.3 Name of principal officer

2.5 Address (No. building)

2.6 Fax

2.7 E-Mail

PART 3 LIST OF INDIVIDUALS LINKED TO TRANSACTIONS

Name of individual

Annexure

☐☐**PART 4 GROUNDS OF SUSPICION (Mention summary of suspicion and sequence of events)****PART 5 DETAILS OF ACTION TAKEN**Number of additional sheets for Part 5 attached ☐ (Leave blank if space provided is sufficient and No extra sheet is attached)

DO NOT FILL FOR FIU-IND USE ONLY

ACK. NO

DAT

DD YYYY

Signature

Name

(Should be same as the person mentioned in the Part 2)

DO NOT FILL FOR FIU-IND USE ONLY

SBA01

SUSPICIOUS TRANSACTION REPORT (STR) FOR A CASINO INSTRUCTIONS

GENERAL INSTRUCTIONS

Under the prevention of money Laundering Act 2002, every Casino shall furnish details of whether or not made in cash

Suspicious transaction means a transaction whether or not made in cash which, to a person acting in good faith:

- a) gives rise to reasonable ground of suspicion that it may involved the proceeds of crimes; or
- b) appears to be made in circumstances of unusual or unjustified complexity; or
- c) appears to have no economic rationale or bonafide purpose;
- d) gives rise to a reasonable ground of suspicion that it may involve financing of the activities relating to terrorism.

How to submit

Every Casino must submit this form to the Director, FIU-IND only through the Principal officer of the Casino designated under FEMA, 2002. In urgent cases, the form should also be sent by fax.

Address : Director, FIU-IND
Financial Intelligence Unit-India,
6th Floor, Hotel Samrat,
Kautilya Marg, Chanakyapuri,
New Delhi-110021

FAX 191-11-26874459

EXPLANATION OF SPECIFIC TERMS

PART 1: DETAILS OF REPORT

- 1.1 Date of sending report is the date on which the principal officer sends the report to Director (FIU-IND)
- 1.2 Replacement report is a report submitted in replacement of an earlier STR. When a replacement report is submitted, date of submitted original STR may be mentioned and the complete STR has to be submitted again.

PART 2: DETAILS OF PRINCIPAL OFFICER

- 2.1 ID allotted by FIU-IND may be left blank till the same is communicated by FIU-IND
- 2.2 Principal officer is the officer designated

PART 3: LIST OF INDIVIDUALS LINKED TO TRANSACTIONS

Enclose a separate Annexure A for each individual

PART 4: DETAILS OF SUSPICIOUS TRANSACTION

Reasons for suspicion may be given in detail. Attach additional sheets if necessary. ALL ANNAXURES MUST BE ENCLOSED.

Department of Inland Waterways

Captain of Ports

Notification

D-12018/6/2287

The following draft rules which are proposed to be made so as to further amend the Goa, Daman and Diu Ports Rules, 1983, are hereby pre-published as required by sub-section (2) of section 6 of the Indian Ports Act, 1908 (Central Act 15 of 1908), for information of the persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft rules may be forwarded to the Captain of Ports and ex officio Joint Secretary to the Government of Goa, Captain of Ports Department, Panaji, before the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

DRAFT RULES

In exercise of the powers conferred by section 6 read with sections 33, 34, 35, 39 46 and 47 of the Indian Ports Act, 1908 (Central Act 15 of 1908), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Ports Rules, 1983, as follows, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Ports (Amendment) Rules, 2009.

(2) They shall come into force at once.

2. *Amendment of rule 1.*— In the Goa, Daman and Diu Ports Rules, 1983 (hereinafter called as the “principal Rules”) in rule 1 and in other rules of the principal Rules, the figure and words “Daman and Diu” wherever they occur, shall be omitted.

3. *Amendment of rule 2.*— In rule 2 of the principal Rules— (i) for clause (i), the following clause shall be substituted, namely:—

“(i) “Port Authority” means the Captain of Ports or the Deputy Captain of Ports;”

(ii) clause (o) shall be omitted.

4. *Amendment of rule 15.*— In rule 15 of the principal Rules, in sub-rule (3), the first proviso shall be omitted.

5. *Amendment of rule 54A.*— In rule 54A of the principal Rules, in sub-rule (2), for the letters and figures “Rs. 1500/-” the letters and figures “Rs. 10,000/-” shall be substituted.

6. *Amendment of rule 65.*— In rule 65 of the principal Rules, for the expression “one thousand rupees”, the expression “two thousand rupees” shall be substituted.

7. *Amendment of Schedule-I.*— In Schedule-I appended to the principal Rules,—

(i) in item 1, for clause (a), the following clause shall be substituted, namely:—

“(a) Inland non-mechanized craft—

(i) Upto 2.00 tons per annum	Rs. 40.00
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(ii) Above 2.00 tons and upto 5.00 tons per annum	Rs. 50.00
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(iii) Above 5.00 tons and upto 10.00 tons per annum	Rs. 60.00
(iv) Above 10.00 tons and upto 25.00 tons per annum	Rs. 70.00
(v) Above 25.00 tons,—	
(A) First 25 tons per annum	Rs. 80.00
(B) Every additional 20.00 tons	Rs. 15.00"

(ii) in item 2, for the expression "Double the rates under item No. 1", the expression "Double the rates under item No. 1 except that for every additional 20.00 tons above 25.00 tons, Rs. 50/- shall be charged.";

(iii) in item 3, for the words and figure "item No. 1", the words and figure "item No. 2" shall be substituted;

(iv) after item 4, the following "Note" shall be inserted, namely:—

"Note:— The owner of the new craft shall pay licence fees as "one time fees" for the total period of 15 years at the time of Licencing of the craft and those crafts which are already licensed and annual licence fee is paid every year, shall continue to pay for the remaining years on the basis of the rates of annual licence fees."

(v) in item 17, for clauses (i) to (vi), the following clauses shall be substituted, namely:—

"(i) For inspection of non-mechanized craft upto 25 tons	Each	Rs. 100.00
(ii) For inspection of non-mechanized craft above 25 tons	Each	Rs. 200.00
(iii) For inspection of mechanized craft	Each	Rs. 500.00";

(vi) in item 18, for letters and figures "Rs. 10.00", the letters and figures "Rs. 100.00" shall be substituted;

(vii) in item 19, for clauses (i) to (ix), the following clauses shall be substituted, namely:—

"(i) For measurement of non-mechanized craft upto 25 tons	Rs. 100.00
(ii) For measurement of non-mechanized craft above 25 tons	Rs. 200.00
(iii) For measurement of mechanized craft	Rs. 500.00";

(viii) in item 24, for clause (a), the following clause shall be substituted, namely:—

"(a) Passengers embarking/disembarking on a craft – Rs. 6.00 each";

(ix) in item 26, for clauses (1) to (3), the following clauses shall be respectively substituted, namely:—

"(1) For a mechanized craft entering the Port – Rs. 2.00 per ton for entry.

(2) For a non-mechanized craft entering the Port – Rs. 1.00 per ton for entry.

(3) For passenger vessel – Rs. 3.00 per ton per entry";

(x) in item 54, for clauses (i) and (ii), the following clauses shall be respectively substituted, namely:—

“(i) Sea going craft (mechanized or non-mechanized) Per ton for 30 days or part thereof Rs. 2.00

(ii) Mechanized passenger craft —do— Rs. 2.00”;

(xi) in item 55, for clauses (i), (ii) and (iii), the following clauses shall be respectively substituted, namely:—

“(i) Country craft or sailing vessel Per day, per ton or part thereof Rs. 0.50
upto 100 tons minimum
payable Rs. 25/-

(ii) Country craft or sailing vessel Per day, per ton or part thereof Rs. 0.50
above 100 tons minimum
payable Rs. 35/-

(iii) Mechanized craft Per day, per ton or part thereof Rs. 1.00”;

8. *Amendment of Schedule-II.*— In Schedule-II appended to the principal Rules,—

(i) in item 4, in clause (1), for letters and figures “Rs. 0.50”, the letters and figures “Rs. 1.00” shall be substituted;

(ii) in item (2), for letters and figures “Rs. 140/-” and “Rs. 28/-”, wherever they occur, the letters and figures “Rs. 280/-” and “Rs. 56/-” shall be respectively substituted;

(iii) in item (3),—

(A) in sub-item (i),—

(I) in clause (a), for letters and figures “Rs. 84/-”, the letters and figures “Rs. 168/-” shall be substituted;

(II) in clause (b), for letters and figures “Rs. 126/-”, the letters and figures “Rs. 252/-” shall be substituted;

(B) in sub-item (ii), for letters and figures “Rs. 210/-”, the letters and figures “Rs. 420/-” shall be substituted;

(iv) in item (4),— for letters and figures “Rs. 7.00”, “Rs. 10.00”, “Rs. 14.00”, “Rs. 21.00”, “Rs. 35.00”, “Rs. 56.00”, “Rs. 70.00” and “Rs. 100.00”, the letters and figures “Rs. 14.00”, “Rs. 20.00”, “Rs. 30.00”, “Rs. 40.00”, “Rs. 70.00”, “Rs. 100.00”, “Rs. 140.00” and “Rs. 200.00” shall be respectively substituted;

(v) in item (5), for letters and figures “Rs. 140.00”, “Rs. 160.00”, and “Rs. 40.00”, the letters and figures “Rs. 280.00”, “Rs. 320.00”, and “Rs. 80.00” shall be respectively substituted;

(vi) in item (6), for the letters and figures “Rs. 3.00”, “Rs. 3.50”, “Rs. 4.00” and “Rs. 0.20”, the letters and figures “Rs. 6.00”, “Rs. 7.00”, “Rs. 8.00”, and “Rs. 1.00”, shall be respectively substituted.

By order and in the name of the Governor of Goa.

Capt. A. P. Mascarenhas, Captain of Ports & ex officio Jt. Secretary.

Panaji, 14th December, 2009.

Department of Labour

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Saw Mills", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalization of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Saw Mills", as shown in the Schedule below:

SCHEDULE

Sr. No.	Details of categories	All inclusive minimum rates of wages
(1)	(2)	(3)
	UNSKILLED	
(1)	Helper	Rs. 150/- per day
(2)	Mazdoor Coolie/Labourer	
(3)	Office Boy	
(4)	Peon	
(5)	Cleaner	
(6)	Gardener	
(7)	Chowkidar/Watchman	
(8)	Manai/Hamal	
(9)	Sweeper	
(10)	Weigh man	
(11)	Bullock Cart Driver	
(12)	Water Carrier	
(13)	Attendant	
(14)	Messenger	
(15)	Porter	
	Any other categories, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	
	SEMI-SKILLED	
(1)	Assistant Cutter	Rs. 160/- per day
(2)	Assistant Sharpner	
(3)	Assistant Operator	
(4)	Assistant Bensaw Man	
(5)	Assistant Carpenter	

(1)	(2)	(3)
(6)	Assistant Polisher	Rs. 160/- per day
(7)	Assistant Mistri	
(8)	Assistant Dharwala	
(9)	Coalman	
	Any other category, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	
SKILLED		
(1)	Head Mistri	Rs. 166/- per day
(2)	Cutter	
(3)	Supervisory	
(4)	Sharpner/Dharwala	
(5)	Cutter Machine Operator	
(6)	Polisher	
(7)	Artist	
(8)	Driver	
(9)	Painter	
(10)	Carpenter	
(11)	Bensaw Men	
(12)	Upholsterer	
	Any other category, by whatever name called, doing the work of the nature done by the persons falling under foregoing entries.	
GENERAL STAFF		
A.	(1) Supervisor in Charge	Rs. 177/- per day
B.	(1) Accountant	Rs. 170/- per day
	(2) Office in Charge	
C.	(1) Accounts Clerk	Rs. 169/- per day
	(2) Cashier	
	(3) Clerk	
	(4) Store Keeper	
	Any other category, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	

Explanation:—

- (I)(a) The minimum rates of wages shall consist of all inclusive rates of wages.
- (b) The minimum daily wages payable to an employee employed in any category in respect of which monthly rate of minimum wages is revised shall be computed by dividing the minimum rates of monthly wages revised for the class of employees to which he/she belongs by 26, the quotient being stepped up to the nearest paise.
- (c) The monthly rates of minimum wages payable to an employee employed in any category in respect of which daily rate of minimum wages is revised shall be computed by multiplying the daily rate by 26.
- (II)(a) Unskilled work is one which involves simple operations requiring little or no skill or experience on the job.

- (b) Semi-skilled work is one which involves skill or competence on the job and which is capable of being performed under the supervision or guidance.
- (c) Skilled work is one which involves skill or competence required through experience on the job or through training as an apprentice or in a technical or vocational institute and the performance of which calls for initiative and judgement.
- (III) The minimum rates of wages shall be applicable to employees engaged by the principal employer or contractors or sub-contractors, etc., working in their employment.
- (IV) Both male and female workmen shall be paid the same rates of wages revised for the category and for equal work.
- (V) In case of employees employed on piece-rate basis, the minimum rates of wages payable shall be at a rate not less than the minimum rates revised under this Notification.
- (VI) Where, in any area/establishment of Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by Agreement/settlement or contractor's regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.
- (VII) The minimum rates of wages payable to an adolescent shall be the same as payable to an adult and as revised under this Notification.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Breweries and Distilleries", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Breweries and Distilleries" as shown in the Schedule below:

SCHEDULE

Sr. No.	Details of categories	All inclusive minimum rates of wages
(1)	(2)	(3)
	CATEGORY - I	
(1)	Manager	Rs. 176/- per day
(2)	Head Clerk	
(3)	Accountant	
(4)	Chemist	
(5)	Section Head	
(6)	Sales Supervisor	
(7)	Head Operator	
(8)	Head Air-conditioning Operator	
(9)	Any other category, by whatever name called, doing work of the nature done by the persons falling under the foregoing entries.	
	CATEGORY - II	
	(A)	
(1)	Machine Operator	Rs. 169/- per day
(2)	Air-conditioning Operator	
(3)	Fitter Operator	
	Any other category, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	
	(B)	
(1)	Mechanic	Rs. 166/- per day
(2)	Refrigeration Mechanic	
(3)	Cashier	
(4)	Steno Typist	
(5)	Accounts Clerk/Driver	
	Any other category, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	
	CATEGORY - III	
(1)	Clerk	Rs. 169/- per day
(2)	Electrician	
(3)	Operator	
(4)	Store Keeper	
(5)	Sales Supervisory	
(6)	Car/Van Driver	
(7)	Laboratory Technician	
(8)	Loading Hand	
(9)	Store Clerk	
(10)	Assistant Operator	
(11)	Assistant Air Conditioner	
(12)	Operator	
(13)	Welder	
	Any other category, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	

(1)	(2)	(3)
CATEGORY - IV		
(1)	Laboratory Assistant	Rs. 150/- per day
(2)	Trainee Lab. Chemist	
(3)	Trainee Operator	
(4)	Trainee Charge Hand	
(5)	Gardener	
(6)	Bottle Washer	
(7)	Peon	
(8)	Worker	
(9)	Watchman	
(10)	Labourer/Sweeper	
(11)	Boiler Attendant	
(12)	Assistant Fitter	
(13)	Assistant Operator	

Explanation:—

- (1) Where, in any area/establishment of Scheduled employment, wages revised under this Notification are lower than the wages fixed by the Central Government by Agreement or settlement or contract or contractors' Regulations attached to the conditions of contract, the higher rate would be payable as minimum wages under this Notification.
- (2) The minimum rates of wages revised are all inclusive rates including the wages for the weekly day of rest.
- (3) The minimum rates of wages are applicable to employees engaged by the principal employer or contractor or sub-contractor.
- (4) Both men and women workers shall be paid the same rate of wages revised for the category and for equal work.
- (5) In case of employees employed on piece-rate basis, the minimum rates of wages payable shall be at a rate not less than the minimum rates revised under this Notification.
- (6) The minimum rates of wages payable to adolescent shall be the same as payable to an adult, revised under this Notification.
- (7) Where part-time workers are employed, they shall be paid to pro-rata basis in accordance with the number of hours of work done.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in pharmaceutical industry and units engaged in the manufacture, sale and distribution of medicines and pharmaceutical products", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in pharmaceutical industry and units engaged in the manufacture, sale and distribution of medicines and pharmaceutical products", as shown in the Schedule below:

SCHEDULE

Sr. No.	Details of categories	All inclusive minimum rates of wages
(1)	(2)	(3)
(I)	Unskilled	Rs. 150/- per day
(II)	Semi-skilled	Rs. 164/- per day
(III)	Skilled	Rs. 184/- per day
(IV)	Highly skilled/Supervisory	Rs. 204/- per day
(V)	Clerical	Rs. 182/- per day

Explanation:—

- (1) (a) The minimum rates of wages shall consist of inclusive rates of wages.
- (b) The minimum rates of daily wages payable to an employee employed in any category in respect of which monthly rate of minimum wages is fixed/revised shall be computed by dividing the minimum rates of monthly wages fixed/revised for the class of employees to which he/she belongs by 26, the quotient being stepped up to the nearest paise.

- (c) The monthly rate of minimum wages payable to an employee employed in any category in respect of which daily rate of minimum wages is fixed/revised shall be computed by multiplying the daily rate by 26.
- (2) (a) Unskilled work is one which involves simple operation requiring no skill or experience of the job.
- (b) Semi-skilled work is one, which involves skill or competence acquired through experience on the job or through training as apprentice or in a technical or vocational institute and the performance of which calls for initiative and judgement.
- (3) The minimum rates of wages shall be applicable to employees engaged by the principal employer or contractor or sub-contractor, etc. working in their employment.
- (4) Both male and female workmen shall be paid the same rates of wages as revised for the same category and for equal work.
- (5) In case of employees employed on piece-rate basis, the minimum rates of wages payable shall be at a rate not less than the minimum rates revised under this Notification.
- (6) Where, in any area/establishment of Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by Agreement/settlement or contractor's regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Units engaged in the manufacture, assembling of Electronic Goods and Components and distribution and sale of Electronic Products", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Units engaged in the manufacture, assembling of Electronic Goods and Components and distribution and sale of Electronic Products", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
(I)	Unskilled	Rs. 150/- per day
(II)	Semi-skilled	Rs. 156/- per day
(III)	Skilled	Rs. 163/- per day
(IV)	Highly Skilled	Rs. 177/- per day
(V)	Clerical	
	(i) Clerk/Typist	Rs. 170/- per day
	(ii) Clerk with graduation	Rs. 185/- per day

Explanation:—

- (1) Where, in any area/establishment of Scheduled employment the rates of wages revised under this Notification are lower than the rates of wages fixed by agreement/settlement or contract or contractors regulation attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.
- (2) The minimum rates of wages, revised under this Notification are applicable to employees engaged by the principal employer or contractor or sub-contractor, etc.
- (3) The minimum rates of wages as revised consists of all inclusive rates including the wages for the weekly day of rest.
- (4) Both men and women workers have to be paid the same rates of wages revised for the same category and for equal work.
- (5) In case of employees employed on piece-rate basis, the minimum rates of wages payable to them shall be at rate not less than the minimum rates of wages revised for the class/category to which he belongs under this Notification.
- (6) The child worker shall be paid the rate revised for an adult worker.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Cinema Exhibition Industry", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled Employment, namely, "Employment in Cinema Exhibition Industry", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
CATEGORY - I		
(1)	Manager	Rs. 163/- per day
(2)	Head Clerk	
(3)	Auditor	
(4)	Head Operator/Chief Operator/First Operator	
(5)	Head Air-Conditioning Operator	
(6)	Any other employee, by whatever name called, but doing the work of the nature done by persons falling under this category.	
CATEGORY – II		
(1)	Assistant Manager	Rs. 158/- per day
(2)	Supervisor	
(3)	Stenographer	
(4)	Clerk	
(5)	Telephone Operator	
(6)	Typist	
(7)	Wireman	
(8)	Car/Van Driver	
(9)	Operator	
(10)	Electrician	

(1)	(2)	(3)
(11)	Storekeeper	Rs. 158/- per day
(12)	Store Clerk	
(13)	Any other employee, by whatever name called, but doing the work of the nature done by persons falling under this category.	
	CATEGORY - III	
(1)	Assistant Operator	Rs. 152/- per day
(2)	Assistant Air-Conditioning Operator	
(3)	Carpenter	
(4)	Tinsmith	
(5)	Painter/Artist	
(6)	Winder/Rewinder/Cabin Boy	
(7)	Booking Clerk	
(8)	Assistant Store-keeper	
	CATEGORY – IV	
(1)	Door Keeper	Rs. 150/- per day
(2)	Caretaker	
(3)	Reliever	
(4)	Lift-man	
(5)	Watchman	
(6)	Oilman	
(7)	Hamal	
(8)	Helper	
(9)	Battery Boy	
(10)	Posterman	
(11)	Sweeper	
(12)	Cleaner	
(13)	Mali	
(14)	Gardener	
(15)	Peon	
(16)	Office Boy	
(17)	Cycle Stand Boy	
(18)	Handbill Boy	
(19)	Attendant	
(20)	Messenger	
(21)	Announcer	
(22)	Scavenger	
(23)	Manai/Labourer	
(24)	Polishwala	

Explanation:—

- (1) Where, in any area/establishment of Scheduled employment, wages revised under this Notification are lower than the wages fixed/revised by the Central Government or by Agreement or Settlement or Contract or Contractors' Regulation attached to the conditions of contract, the higher rate would be payable as minimum wages under this Notification.
- (2) The minimum rates of wages as revised under this notification are applicable to employees engaged by the principal employer or contractor or sub-contractor, etc.
- (3) The minimum rates of wages as revised consists of all inclusive rates including the wages for the weekly day of rest.

- (4) Both men and women workers shall be paid the same rate of wages revised for the same category or for equal work.
- (5) Where part time workers are employed, they should be paid pro-rata wages in accordance with the number of hours of work done.
- (6) Where payment is made on piece rate basis for any of the categories for which time rate is fixed/revised the wages of the employees shall not be less than the minimum time rate fixed/revised for a normal day's work.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Readymade Garments Manufactory", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Readymade Garments Manufactory", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
(I)	Unskilled	
(1)	Helper	Rs. 150/- per day
(2)	Thread Cutter	
(3)	Sweeper	

(1)	(2)	(3)
(4)	Peon	Rs. 150/- per day
(5)	Labourer	
	Employees with any other designation which falls within the ambit of the foregoing entries and which when compared to their skills, are not considered as semi-skilled workers.	
(II)	Semi-Skilled	
(1)	Button Stitcher	Rs. 157/- per day
(2)	Button Holders	
(3)	Patter Tracers	
(4)	Kaj Operators	
(5)	Ironing	
(6)	Asstt. Tailor	
(7)	Asstt. Stitcher	
	Employees with any other designation falling within the ambit of the foregoing entries and shall include such designated employees who in their skill are considered below a skilled person and include those designated as assistants or Juniors.	
(III)	Skilled	
(1)	Master Tailor	Rs. 166/- per day
(2)	Cutter	
(3)	Designer	
(4)	Driver	
(5)	Machine Operator	
(6)	Stitcher	
	Employees with any other designation falling within the ambit of foregoing category and shall include those directly connected with the manufacturing of readymade garments and employed for jobs connected with final finished products.	
(IV)	Clerical	
(1)	Typist	Rs. 170/- per day
(2)	Telephone Operator	
(3)	Receptionist	
(4)	Accounts Clerk	
(5)	Store Keeper	
	Employees with any other designation falling within the ambit of foregoing Category.	

Explanation:—

- (1) Where, in any area/establishment of Scheduled employment, wages revised under this Notification are lower than the wages fixed/revised by the Central Government or by Agreement or Settlement or Contract or Contractors' regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.

- (2) The minimum rates of wages are applicable to employees engaged by the principal employer, contractor or sub-contractor, etc.
- (3) The minimum rates of wages revised are all inclusive rates including the wages for the weekly day of rest.
- (4) Both male and female workers shall be paid the same rates of wages revised for the same category or for equal work.
- (5) Where, part-time workers are employed, they should be paid pro-rata V wages in accordance with the number of hours of work done.
- (6) Where payment is made on piece rate basis for any of the categories for which time rate is fixed/revised, the wages of the employees shall not be less than the minimum time rate fixed/revised for a normal day's work.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in private hospital, nursing homes, dispensaries, medical clinics, radiology, pathology laboratories, surgical clinics including such establishments where medical treatment is given to patients", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in private hospital, nursing homes, dispensaries, medical clinics, radiology, pathology laboratories, surgical clinic including such establishments where medical treatment is given to patients", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
Highly Skilled		
(A)	(1) Secretary	Rs. 215/- per day
	(2) Lab Technician	
	(3) X-Ray Technician	
	(4) Senior Physiotherapist	
	(5) Senior Occupational Therapist	
	(6) Medical and Psychiatrist Social Worker.	
(B)	(1) Assistant Manager	Rs. 187/- per day
	(2) Head Clerk	
	(3) Supervisor	
	(4) Accountant (Senior)	
	(5) Steward	
	(6) Head Cook	
	(6) Slimming Coach	
	(7) Junior Physician	
	(8) Ayurvedic Physician (Diploma)	
	(10) Homoco Physician (Diploma)	
	(11) Office Superintendent	
	(12) Auditor (Senior)	
	(13) Malaria Inspector (Senior)	
	(14) Senior Surveillance Inspector	
	(15) Treatment Organizer	
	(16) B.C.G. Team Leader	
SKILLED		
(A)	(1) Home Sister	Rs. 178/- per day
	(2) Theatre Sister	
	(3) Nursing Sister	
	(4) Public Health Nurse	
	(5) Ward Sister	
	(6) Theatre Master	
	(7) Medico Social Worker	
	(8) Staff Nurse	
	(9) Health Visitor	
	(10) Dietician	
	(11) Sr. Technical Asstt.	
	(12) Sr. Technical Asstt. (Resp.)	
	(13) Sr. Technical Asstt. (Nuclear)	
	(14) Sr. Scientifical Asstt. (Endocrine)	
	(15) Scientifical Asstt. (Dial)	
	(16) Sr. Scientifical Asstt. (Endlos)	
	(17) Sr. Pharmacist	
	(18) Siomicroscopic	
	(19) Tutor Radiology	
	(20) Theatre Supervisor	
	(21) Tech. Supervisor (Lab)	
	(22) Sr. Photographer	
	(23) Physiotherapist	
	(24) Occupation Therapist	

(1)	(2)	(3)
	(25) Chief Hospital Pharmacist	Rs. 178/- per day.
	(26) Selection Grade Pharmacist	
	(27) Sanitary Inspector	
	(28) Audio Usual Technician	
	(29) Telephone Operator	
	(30) Field Assistant	
	(31) Blacksmith (Class I)	
	(32) Malaria Inspector	
	(33) Surveillance Inspector.	
(B)	(1) Asstt. Home Sister	Rs. 164/- per day.
	(2) Asstt. Theatre Sister	
	(3) Asstt. Public Health Nurse	
	(4) Asstt. Nursing Sister	
	(5) Asstt. Medico Social Worker	
	(6) Asstt. Chief Hospital Pharmacist	
	(7) Technical Asstt. Radiologist	
	(8) Technical Asstt. (CSSD)	
	(9) Technical (Bio-Chemistry)	
	(10) Technical (Dialysis)	
	(11) Technical (Contechnence)	
	(12) Technical (B. Bank)	
	(13) Technical (Anaesthesia)	
	(14) Technical (Allergy-Clinic)	
	(15) Technical (Life Saving)	
	(16) Statistical Assistant	
	(17) Asstt. Dietician	
	(18) Electrician	
	(19) Workshop Supervisor	
	(20) Radiographer Senior	
	(21) Theatre Technician	
	(22) E.C.G. Technician	
	(23) Technician	
	(24) Pharmacist	
	(25) Lab. Technician	
	(26) Dental Hygienist	
	(27) Dental Mechanic	
	(28) C.C.U. Assistant	
	(29) Urban Leprosy Assistant	
	(30) Telephone Monitor	
	(31) Artist	
	(32) Cook	
	(33) Tailor	
	(34) Compounder	
	SEMI - SKILLED	
	(1) Dresser	Rs. 155/- per day
	(2) Lab. Attendant	
	(3) C.S.S.D. Attendant	
	(4) Dark Room Attendant	
	(5) Sr. Ward Orderlies	
	(6) Animal Attendant	
	(7) Auxiliary Nurse/Midwife	

(1)	(2)	(3)
(8)	Washerman (Dhobi)	Rs. 155/- per day
(9)	Barber (Hair Cutter)	
(10)	Optician	
(11)	Lin Operator	
(12)	Blacksmith	
UNSKILLED		
(1)	Sweeper	Rs. 150/- per day
(2)	Watchman	
(3)	Ward Boy	
(4)	Peon	
(5)	Ray Boy	
(6)	Laboratory Boy	
(7)	Dental Boy	
(8)	Ayas	
(9)	Mali	
(10)	Helper	
(11)	Laundry Boy	
(12)	Cook Mate	
(13)	Kitchen Mate	
(14)	Kitchen Servant	
(15)	Barber	
(16)	Attendant	
(17)	Table Maid/Ward Supplier	
(18)	Scavenger	
(19)	Gate Keeper	
(20)	Cleaner	
(21)	Woman Labourer	
(22)	Record Lifter	
(23)	Library Attendant	
(24)	Office Attendant	
(25)	Dark Room Attendant	
(26)	Van Cleaner	
(27)	Sampling Helper	
(28)	Night Watchman	
(29)	Helper (In Physiotherapy Section)	
(30)	Stretcher Bearer	
(31)	Female Attendant	
(32)	Utensil Worker	
(33)	Dish-in-action Attendant	
(34)	Mess Servant	
(35)	Caretaker	
(36)	Rice Cleaner (Women)	
CLERICAL		
(1)	Clerk/Office Attendant	Rs. 172/- per day
(2)	Telephone Attendant	
(3)	Typist	
(4)	Cashier	
(5)	Steno Typist	
(6)	Reception	

Explanation for the purpose of this Notification:—

- (1) Where, in any area/establishment of Scheduled employment, wages revised under this Notification are lower than the wages fixed by the Central Government/Central Wages Board in the Scheduled employment, namely "Employment in private hospitals, nursing homes, dispensaries, medical clinics, radiology, pathology laboratories, surgical clinics including such establishments where medical treatment is given to patients" or by agreement/settlement or contract or contractors' regulations attached to the conditions of contract, than the higher rate would be payable as minimum wages under this Notification.
- (2)(a) Unskilled work is one which involves simple operations requiring little or no skill or experience on the job.
- (b) Semi-skilled work is one, which involves skill or competence acquired through experience on the job and which is capable of being performed under the supervision or guidance of skilled employees and includes unskilled supervisory work.
- (c) Skilled work is one, which involves skill or competence acquired through training as an apprentice or in a technical or vocational institute and the performance of which calls for initiative and judgement.
- (3) The minimum wages revised under this notification are applicable to employees engaged by the principal employer or contractors of sub-contractor, etc.
- (4) The minimum rates of wages as revised consists of all-inclusive rate including the wages for the weekly day of rest but does not include daily batta/food allowance.
- (5) Both men and women have to be paid the same rates of wages as revised for the same category and for equal work.
- (6) In case of employee employed on piece-rate basis, the minimum rates payable to him shall be at a rate not less than the minimum rates of wages as revised for the class/category to which he belongs under this Notification.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees

employed in various trades in the Scheduled employment, namely, "Employment in watch and ward", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in watch and ward", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
(I)	UNSKILLED	
	Chowkidar	Rs. 150/- per day
	Watchman	
	Employees with any other designation which falls within the ambit of the foregoing entries and which when compared to their skill, are not considered as semi-skilled workers.	
(II)	SEMI –SKILLED	
	Security Guard (without arms)	Rs. 162/- per day
	Employees with any other designation which falls within the ambit of the foregoing entries and shall include such designated employees who in their skill are considered below a skilled person.	
(III)	SKILLED	
	Security Guard (with arms)	Rs. 174/- per day
	Head Guards (fire fighting)	
	Supervisory	
	Any other category, by whatever name called, which are of skilled nature.	

Explanations:—

- (1) Where, in any area/establishment of Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by Agreement/settlement or contractor's regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.
- (2) The minimum rates of wages are applicable to employees engaged by the principal employer, contractor or sub-contractor.
- (3) In case of employees employed on part-time basis, the minimum rates of wages payable shall be at a rate not less than the minimum rates revised under this Notification.
- (4) The minimum rates of wages as revised consists of all inclusive rates including the wages for the weekly day of rest.
- (5) An ex-serviceman employed as security guard (with arms or without arms) shall fall in the respective skilled or semi-skilled category, as the case may be, and a security guard who is a non-ex-serviceman, whether called Chowkidar or Watchman, shall fall in the unskilled category unless he is categorized as skilled or semi-skilled by the concerned employer.
- (6) Where payment is made on piece rate basis for any of the categories for which time rate is fixed/revised, the wages of the employees shall not be less than the minimum time rate fixed/revised for a normal day's work.
- (7) Both men and women workers have to be paid the same rates of wages revised for the same category and for the equal work.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

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Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in any industry in which any process of printing by letter press, lithography, photogravure or other similar work incidental to such process or book binding is carried on", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim,

Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in any industry in which any process of printing by letter press, lithography, photogravure or other similar work incidental to such process or book binding is carried on", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
(I)	UNSKILLED	
	(1) Peon	Rs. 150/- per day
	(2) Mazdoor	
	(3) Cleaner	
	(4) Helper	
	(5) Delivery Bagman	
	(6) Sweeper	
	(7) Head Operator	
	(8) Carpenter-Helper	
	(9) Stone Grinder	
	(10) Rotary Baller	
	(11) Store Baller	
	(12) Labourer (Manai)	
	(13) Cylinder Baller	
	(14) Any other categories, by whatever names called, which are of unskilled nature.	
(II)	SEMI-SKILLED	
	(1) Assistant Camera Operator	Rs. 152/- per day
	(2) Assistant Transfer Printer	
	(3) Assistant Etcher	
	(4) Letter Press Feeder	
	(5) Checker	
	(6) Distributor	
	(7) Packer	
	(8) Embossing Machineman	
	(9) Assistant Toucher	
	(10) Assistant Copy Paster	
	(11) Flat Bed Feeder	
	(12) Varnisher	
	(13) Wax Machineman	
	(14) Cold Powderer	
	(15) Wireman	
	(16) Type-cutter	
	(17) Nine-Baller	

(1)	(2)	(3)
	(18) Proof Puller (19) Tally Pressman (20) Type Dresser (21) Roller Maker (22) Roller Cutter (23) Plate Grainer (24) Knife Sharpner (25) Ink Grinder (26) Wire Stitcher (27) Perforator (28) Lable Puncher (29) Ruling Machine Feeder (30) Reaming Man (31) Metal Caster Any other categories, by whatever names called, which are of semi-skilled nature.	Rs. 152/- per day
(III)	SKILLED-WORKERS	
(A)	(1) Lino Operator (2) Mono Operator (3) Lino Mechanic (4) Foreman (5) Head Proof Reader (6) Sub Editor (7) Reporter (8) Offset Foreman (9) Camera Operator (10) Rotary Foreman (11) Flatbed Operator (12) Artist	Rs. 163/- per day
(B)	(1) Ludio Operator (2) Proof Reader (3) Printer (4) Hand Pressman (5) Offset Plate Maker (6) Copy Paster (7) Punch Maker (8) Electrician (9) Assistant Foreman (10) Cylinder Pressman (11) Compositor (12) Imposer (13) Mono Caster (14) Binder (15) Cutter (16) Carpenter (17) Box Puncher (18) Mounter Any other categories, by whatever names called, which are of skilled nature.	Rs. 158/- per day

(1)	(2)	(3)
(IV)	GENERAL	
(A)	(1) Head Clerk (2) Accountant (3) Supervisor	Rs. 163/- per day
(B)	(1) Clerk (2) Typist (3) Cashier (4) Telephone Operator (5) Time Keeper (6) Booking Clerks (7) Receptionist (8) Accounts Assistant (9) Steno Typist (10) Store Keeper	Rs. 158/- per day

Explanation:—

- (1) The wages for the categories specified in the Schedule are linked with the norms of work at Annexure 'A' hereto and revised accordingly, if any employee fails to complete his norm of work of 8 hours in a day, his wages can be proportionately deducted.
- (2) Where, in any area/establishment of Scheduled employment, wages revised under this Notification are lower than the wages fixed/revised by the Central Government/ /Central Wage Board in the Scheduled employment, namely employment in any industry in which any process of printing by letter press, lithography, photogravure or other similar work incidental to such process or book binding is carried on, or by agreement, settlement or contract or contractors' regulations attached to the conditions of contract, than the higher wages would be payable as minimum wages under this Notification.
- (3)(a) Unskilled work is one which involves simple operations requiring little or no skill or experience on the job.
- (b) Semi-skilled work is one, which involves skill, or competence acquired through experience on the job and which is capable of being performed under the supervision or guidance of skilled employees and includes unskilled supervisory work.
- (c) Skilled work is one which involves skill or competence acquired through training as an apprentice or in a technical or vocational institute and the performance of which calls for initiative and judgement.
- (4) The minimum rates of wages are applicable to employees engages by the principal employer/s or contractors or sub-contractors, etc.
- (5) The minimum wages revised is an all-inclusive rate including the wages for the weekly day of rest but does not include any bhatta/food allowances.

- (6) Both men and women shall be paid the same rates of wages revised for the same category and for equal work.
- (7) In case of employees employed on piece rate basis, the minimum rates of wages payable to them shall be at a rate not less than the minimum rates of wages revised for the class/category, to which he belongs under this Notification.
- (8) The child worker shall be paid at the rate revised for an adult worker.

ANNEXURE 'A'

Norms of Work

Sr. No.	Category	Mode of Work	Minimum daily Production
1	2	3	4
(1)	Mono-Operator	12 points English	40.000 cms.
		12 points Devanagri	25.000 cms.
(2)	Mono-Caster	— do —	42.000 cms.
			42.000 cms.
(3)	Page Making	20x26 cent	2 Forms.
		20x30 cent 16 pages	
(4)	Imposer	20x30 cent 16 pages	5 Forms.
(5)	Lino-Operator	12 points English	30.000 cms.
(6)	Hand Composing	12 points English	3.000
	(with Distribution)	12 points Devanagri	corrected cms.
			2.000
			corrected cms.
		(Akand Types)	
		12 points Devanagri	1.600
			corrected cms.
		(Degree Types)	
(7)	Distributor	12 points English	10.200 cms.
		12 points Devanagri	08.000 cms.
		(Akand Types)	
		12 points Devanagri	06.000 cms.
		(Degree Types)	
(8)	Type Casting	12 points Super Cast	12 kg.
			30 kg.
(9)	Proof Reader	16 pages	
		9 cent x 13 cent	
		(Two Languages)	
(10)	Printing on Cylinder with make ready	44½ x 57 cent	06.000 copies
	Platten (Power) with ready	25½ x 38 cent	06.000 copies
	Printing on Cylinder	44½ x 57 cent	7.500 copies

1	2	3	4
	without make ready		
	Platten (Power)	25½ x 38 cent	8,500 copies
	without make ready		
	Printing on Traddle	25½ x 38 cent	8,500 copies
	(on Foot) with make ready		
	Printing on Traddle	25 ½ x 38 cent	6,000 copies
	(on Foot) without make ready		
(11)	Machine Folding	Double Fold other Large size paper	20,000 papers 15,000 papers
(12)	Hand Folding	Form of the three folds	3,000 papers
(13)	Collating	44 ½ x 57 cms.	15,000 Forms
(14)	Ruling on hand fed machine	34 cms x 43 cms. sheets	11,000 papers
(15)	Stitching by hand	6 quires, 3 stitching Sections	1,600 Forms
	stitching by machine	- do -	8,000 Forms
(16)	Wire Stitching (Power Driver Machine)		6,000 (Two pins)
	Wire Stitching (Foot Operated machine)		10,000 (one pin)
			6,000 (one pin)
(17)	Hand Numbering Consecutive	10,000 per day	1,20,000 digits per day

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Processing and Canning of Food Stuff including Fish and Beverages", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled Employment, namely, "Employment in Processing and Canning of Food Stuff including Fish and Beverages", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
CATEGORY – I		
(A)	(1) Supervisor-in-charge	Rs. 176/- per day
	(2) Accountant	
	(3) Head Operator	
	(4) Head Conditioning Operator	
	(5) Chemist	
	(6) Sales Supervisor	
	(7) Head Operator	
	(8) Office-in-Charge	
	(9) Any other category, by whatever name called doing the work of the nature done by the persons falling under the foregoing entries.	
(B)	(1) Storekeeper	Rs. 169/- per day
	(2) Clerk	
	(3) Steno Typist	
	(4) Supervisor	
	(5) Driver	
	(6) Salesman Operator	
	(7) Grader	
	(8) Washing Machine Operator	
	(9) Cashier	
	(10) Electrician	
	(11) Carpenter	
	(12) Refrigerator	
	(13) Mechanic/Operator	
	(14) Any other categories, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	
CATEGORY - II		
(1)	Junior Mechanic	Rs. 161/- per day
	Assistant Store Keeper	
	Dealing Boy	

(1)	(2)	(3)
(4)	Mechanic Operator	Rs. 161/- per day
(5)	Processor	
(6)	Peeling Mechanic Operator	
(7)	Machine Operator	
Any other category by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.		
CATEGORY – III		
(1)	Grinder	Rs. 150/- per day
(2)	Mixer	
(3)	Cleaner/Washer Helper	
(4)	Peeler	
(5)	Labourer	
(6)	Bottle Loading Operator	
(7)	Gardener	
(8)	Ice Loader	
(9)	Loader	
Any other category by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.		

Explanation:—

- (1) Where, in any area/establishment of Scheduled employment, wages revised under this Notification are lower than the wages fixed by the Central Government or by Agreement or Settlement or Contract or contractors regulation attached to the conditions of contract, the higher rate would be payable as minimum wages under this Notification.
- (2) The minimum rates of wages revised are all inclusive rates including the wages for the weekly day of rest.
- (3) The minimum rates of wages are applicable to employees engaged by the principal employer or contractor or sub-contractor, etc.
- (4) Both men and women workers shall be paid the same rates of wages revised for the same category or for equal work.
- (5) The minimum rates of wages payable to an adolescent shall be the same as revised under this Notification for an adult.
- (6) Where part time workers are employed, they shall be paid on pro-rata basis in accordance with the number of hours of work done.
- (7) Where payment is made on piece rate basis for any of the category for which time rate is fixed, the wages of the employees shall not be less than minimum time rate fixed for the normal days of work.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Cashew Factories and Establishments", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Cashew Factories and Establishments", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
I.	(1) Grader	Rs. 137/- per day
	(2) Roaster	Rs. 150/- per day
	(3) Packer	
	(4) Soldere	
	(5) Dryer (bhattiwala)	
	(6) Soaker	
	(7) Carpenter	
	(8) Stencillor	
	(9) Bag Carriers	
	(10) General Workers	
	(11) Peon	
	(12) Watchman	
	(13) All other employees, by whatever name called, doing the work analogous to the work done by the category of employee specified from Sr. No. (2) to (12) above.	
	(14) Supervisory (Grading)	Rs. 156/- per day
	(15) All other employees, by whatever name called, doing the work analogous to the work done by the category of employee specified at Sr. No. (14) above.	

(1)	(2)	(3)
	(16) Clerk with qualification (S.S.C.E. and above)	Rs. 156/- per day
	(17) Typist	
	(18) Cashier	
	(19) Storekeeper	
	(20) Any other employee doing clerical or any other work analogous to the work done by the categories of employees from Serial Nos. (16) to (19) above.	
	(21) Driver	Rs. 163/- per day
	(22) Sheller and Peeler	Rs. 12.50 per kgs. with the work load of 12 kgs. of unbroken kernels for 8 hours, subject, however that, only 78% of such wages shall be payable if the said work load is not completed within said eight hours.

Conditions:—

- (1) Where, in any area/establishment of Scheduled employment, wages revised under this Notification are lower than the wages fixed by the Central Government or by agreement or contract or contractor's regulations attached to the conditions of contract, the higher rate would be payable as minimum wages under this Notification.
- (2) The minimum rates of wages are applicable to employees engaged by the principal employer or contractor or sub-contractor, etc.
- (3) The minimum rates of wages revised are all inclusive rates including the wages for the weekly day of rest.
- (4) Both men and women workers have to be paid the same rates of wages revised for the category and for equal work.
- (5) Where part time workers are employed, they should be paid pro-rata wages in accordance with the number of hours of work done.
- (6) Where payment is made on piece-rate basis for any of the categories for which time-rate is fixed, the wages of the employees shall not be less than the minimum rates revised for a normal day's of work.
- (7) The child worker shall be paid at the rate revised for an adult worker.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Brick and Tiles Manufacture", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Brick and Tiles Manufacture", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
CATEGORY - I		
(1)	Foreman	Rs. 172/- per day
(2)	Mistri	
(3)	Production Superintendent	
(4)	Technician Grade	
(5)	Production In Charge	
(6)	Chief Operator	
(7)	Any other employee, by whatever name called, but doing the work of the nature done by persons falling under this category.	
CATEGORY – II		
(1)	Pressman	Rs. 167/- per day
(2)	Mistry	
(3)	Operator	
(4)	Machine Operator	
(5)	Supervisor	
(6)	Moulder	
(7)	Machine Mechanic	
(8)	Mechanic	

(1)	(2)	(3)
(9)	Tiles Salter	Rs. 167/- per day
(10)	Colour Mixerer	
(11)	Draftman	
(12)	Electrician	
(13)	Carpenter	
(14)	Fitter	
(15)	Turner	
(16)	Welder	
(17)	Crusher Operator	
(18)	Technician	
(19)	Any other employee, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	
CATEGORY – III		
(1)	Asst. Supervisor	Rs. 156/- per day
(2)	Asst. Electrician	
(3)	Asst. Carpenter	
(4)	Asst. Turner	
(5)	Asst. Welder	
(6)	Asst. Machine Operator	
(7)	Asst. Fitter	
(8)	Asst. Fireman	
(9)	Any other employee, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	
CATEGORY – IV		
(1)	Clay Slakers	Rs. 150/- per day
(2)	Helpers	
(3)	Labourer	
(4)	Sweeper	
(5)	Peon	
(6)	Gardener	
(7)	Hamal	
(8)	Worker	
(9)	Coolie	
(10)	Office Boy	
(11)	Any other employee, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.	
ADMINISTRATION – V		
(1)	Manager	Rs. 179/- per day
(2)	Head Clerk	
(3)	Accountant	
(4)	Senior Store Keeper	
(5)	Store Superintendent	
(6)	Stenographer	
CLERICAL – VI		
(1)	Clerk	Rs. 172/- per day
(2)	Store Keeper	

(1)	(2)	(3)
	(3) Store Clerk	Rs. 172/- per day
	(4) Accounts Clerk	
	(5) Cashier	
	(6) Typist	
	(7) Telephone Operator	

Explanation for the purpose of this Notification:—

- (1) Where, in any area/establishment of Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by Agreement/settlement or contractor's regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.
- (2) The minimum rates of wages are applicable to employees engaged by the principal employer or contractors or sub-contractor, etc.
- (3) The minimum rates of wages as revised consists of all inclusive rates including the wages for the weekly day of rest.
- (4) Both men and women workers have to be paid the same rates of wages fixed for the same category and for equal work.
- (5) In case of employees employed on piece-rate basis, the minimum rates of wages payable to them shall be at a rate not less than the minimum rates of wages revised for the class/category to which he belongs under this Notification.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in any Commercial or industrial establishment engaged in commercial, manufacturing and service activities, other than that covered under any of the other entries contained in the Schedule", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in any Commercial or industrial establishment engaged in commercial, manufacturing and service activities, other than that covered under any of the other entries contained in the Schedule", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
(I)	Unskilled	Rs. 150/- per day
(II)	Semi-skilled	Rs. 165/- per day
(III)	Skilled	Rs. 186/- per day
(IV)	Highly-Skilled	Rs. 201/- per day
(V)	Clerical	Rs. 179/- per day

Explanation:—

UNSKILLED:— Unskilled work is one which involves simple operation requiring no skill and includes workmen such as labourers, helpers, sweepers, hamals/coolies, etc.

SKILLED:— Skilled workmen shall include all the categories other than unskilled, unless they are declared as semi-skilled.

- (1) Where, in any area/establishment of Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by Agreement/settlement or contractor's regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.
- (2) The minimum rates of wages are applicable to employees engaged by the principal employer, contractor or sub-contractor.
- (3) Both men and women workers have to be paid the same rates of wages as revised fixed for the particular category and for equal work.
- (4) In case of employee employed on piece-rate basis, the minimum rates of wages payable shall be at the rate not less than the minimum rate revised under this Notification.
- (5) The minimum rates of wages revised are all inclusive including for weekly day of rest.
- (6) The child worker shall be paid at the rate revised for adult worker.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "(i) Employment in construction or maintenance of roads or in building operators; (ii) Stone breaking and stone crushing; and (iii) Maintenance of building", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "(i) Employment in construction or maintenance of roads or in building operators; (ii) Stone breaking and stone crushing; and (iii) Maintenance of building", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum rates of wages
(1)	(2)	(3)
(I)	UNSKILLED	
(1)	Belder	Rs. 151/- per day
(2)	Brick moulder	
(3)	Chainman	
(4)	Chowkidar	
(5)	Cleaner	
(6)	Gardener	
(7)	Driver with hand cart	Rs. 150/- per day.
(8)	Hedge cutter	
(9)	Mali	
(10)	Slinger	
(11)	Peon	
(12)	Sewer man	
(13)	Title Turner	
(14)	Bhisti	
(15)	Bullock Cart driver	
(16)	Coolie	

(1)	(2)	(3)
(17)	Hamal	Rs. 150/- per day
(18)	Khalasi	
(19)	Labourer	
(20)	Manai	
(21)	Mazdoor	
(22)	Sweeper	
(23)	Watchman	
(24)	Water Carrier	
(25)	Bajri Spreader	
(26)	Beatr Woman	
(27)	Bellow Woman	
(28)	Bucker man	
(29)	Carrier (Stone)	
(30)	Cart man	
(31)	Care taker (Bridge)	
(32)	Cleaner	
(33)	Concrete (hand mixer)	
(34)	Draffadar	
(35)	Driver (bullock)	
(36)	Flag Man	
(37)	Gangman	
(38)	Kamin	
(39)	Gate Man	
(40)	Kamp man	
(41)	Searcher	
(42)	Signal Man	
(43)	Striker	
(44)	Trolly man	
(45)	Valve Controller	
(46)	Wodederman	
(47)	Berryman	
(48)	Mucchers, Jamdars	
(49)	Singers	
	Any other category, by whatever name called which are of unskilled nature.	
(II)	SEMI-SKILLED/UNSKILLED SUPERVISORY	
(1)	Brick Layer (Class II)	Rs. 158/- per day
(2)	Cook	
(3)	Carpenter	
(4)	Driller (hole rock)	
(5)	Driller	
(6)	Excavator	
(7)	Fitter (Assistant Semi-skilled)	
(8)	Head Surveyor	
(9)	Blacksmith	
(10)	Mason (brick layer, second class)	
(11)	Quarry man	
(12)	Quarry operator	
(13)	Male (Blacksmith Carpenter)	
(14)	Stone breaker	
(15)	Stone man	
(16)	Stone cutter (Higher Grade)	

(1)	(2)	(3)
	(17) Upholstered (Grade II)	Rs. 158/- per day
	(18) Sewer Layer (1st Class and Hatcher)	
	(19) Bearer	
	(20) Bhisti (with mask)	
	(21) Belder	
	(22) Artisan Helper	
	(23) Brick/Tile Moulder	
	(24) Cane Weaver	
	(25) Charpoy/Stringer	
	(26) Cleaner (Truck Roller Concrete Mixer etc.)	
	(27) Colour/White Washer	
	(28) Cane Man	
	(29) Daftri	
	(30) Fireman	
	(31) Glazier	
	(32) Fitter	
	(33) Head Chowkidar	
	(34) Bhandhari	
	(35) Mate	
	(36) Mazdoor	
	(37) Pump Attendant	
	(38) Sprayman (Bitumen, Tar, etc.)	
	(39) Stone Cutter	
	(40) Tinsmith	
	(41) Farrash	
	(42) Mukadam	
	(43) Laboratory Boy	
	(44) Racjam	
	(45) Balshawala	
	(46) Bhisti	
	(47) Cane Weaver	
	(48) Chain Man (Head)	
	(49) Driller	
	(50) Driller (Hole Rock)	
	(51) Fireman	
	(52) Gate Keeper	
	(53) Grinder	
	(54) Garser-cum-Fireman	
	(55) Hammerman	
	(56) Jamadar	
	(57) Oilman	
	(58) Storeman	
	(59) Boilerman	
	Any other category, by whatever name called, which are of semi-skilled nature.	
(III)	(A) HIGHLY SKILLED	
	(1) Mason (Plaster of Paris ornamental work and ceiling)	Rs. 168/- per day
	(2) Painter (Artist First Class)	
	(3) Foreman	

(1)	(2)	(3)
(III)	<p>(B) HIGHLY SKILLED</p> <p>(4) Assistant Foreman</p> <p>(5) Armature (Winder Grade I)</p> <p>(6) Furniture Carpenter</p> <p>(7) Fitter</p> <p>(8) Head Mistri</p> <p>(9) Highly skilled electrician</p> <p>(10) Head Plumber</p> <p>(11) Head Mechanic</p> <p>(12) Mason (Stone work ornamental)</p> <p>(13) Tinsmith</p> <p>(14) Welder</p> <p>(15) Wireman (Grade I)</p> <p>(16) Welder-cum-Fitter</p> <p>(17) Decorator</p> <p>(18) Air-conditioner</p> <p>Any other category, by whatever name called involving work of highly skilled nature.</p>	Rs. 164/- per day
(IV)	<p>(A) SKILLED</p> <p>(1) Assistant Artist Painter</p> <p>(2) Armature Winder (Grade II)</p> <p>(3) Mistry Grade I</p> <p>(4) Oil Painter Class I</p> <p>(5) Plumber Licensed, Class I</p> <p>(6) Mason (Plaster of Paris Wall)</p> <p>Any other category, by whatever name called, which are of skilled category.</p>	Rs. 162/- per day
(IV)	<p>(B) SKILLED</p> <p>(7) Brick Layer Mason (Class I)</p> <p>(8) Blacksmith (Class I)</p> <p>(9) Carpenter (Class I)</p> <p>(10) Concrete Mixer Maker</p> <p>(11) Concrete Mixer Operator</p> <p>(12) Driver (Road Roller, Concrete Mixer Truck)</p> <p>(13) Driver (Motor Vehicle)</p> <p>(14) Driver (Truck, Diesel Engine)</p> <p>(15) Distemperer</p> <p>(16) Electrician</p> <p>(17) Head man (Wall sinking)</p> <p>(18) Mason (Stone Work)</p> <p>(19) Mistri</p> <p>(20) Gladier</p> <p>(21) Line man</p> <p>(22) Machinist</p> <p>(23) Mechanic</p> <p>(24) Meter Reader</p> <p>(25) Moulder</p> <p>(26) Head Cook</p> <p>(27) Operator (Cinema Projector Compressor, Crane Dumper, Excavator, Generator, Pump Tractor, Vibrator etc.)</p> <p>(28) Plaster</p>	Rs. 159/- per day

(1)	(2)	(3)
	(29) Plumber	Rs. 159/- per day
	(30) Driver	
	(31) Pump man	
	(32) Pump engine driver	
	(33) Stone Cutter (Class I)	
	(34) Upholsterer	
	(35) Stone Chiseller	
	(36) Painter (Oil painter Class II, letter writer)	
	(37) Fitter	
	(38) Tinsmith	
	(39) Wood Cutter	
	(40) White Washer (Grade I)	
	(41) Trade man	
	(42) Turner	
	(43) Work Assistant	
	(44) Tracer Technical Assistant	
	(45) Tracer	
	(46) Technical Assistant	
	(47) Cabinet maker	
	(48) Moulder (Brick tiles)	
	(49) Road Inspector	
	(50) Panmon	
	(51) Navgani	
	(52) Typrex Vulcaniser	
(6)	CLERICAL	
	(1) Clerk	Rs. 162/- per day
	(2) Commuter	
	(3) Store Clerk	
	(4) Store issue	
	(5) Accounts Clerk	
	(6) Store Keeper (Grade I, II, etc.)	
	(7) Tally Clerk	
	(8) Time Keeper	
	(9) Tool Keeper	
	(10) Telephone Operator	
	(11) Typist	
	(12) Computer	
	Any other category, by whatever name called, which are of Clerical nature.	
(7)	SUPERVISORY	
	(1) Section Officer/Junior Engineers	Rs. 170/- per day
	(2) Supervisor	
	(3) Overseer	
(8)	SPECIAL	
	(1) Bullock-Cart Man with double Bullocks	Rs. 180/- per day
	(2) Bullock-Cart Man with single Bullock.	

Explanation:—

- (1) a. Where, in any area/establishment in the Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by agreement/settlement or contractor's regulation attached to the conditions of contractor, the higher rates would be payable as minimum wages under Notification.
- (2) (a) Unskilled work is one which involves simple operation requiring little or no skill or experience on the job;
(b) Semi-skilled work is one, which involves skill, competence acquired through experience on the job and which is capable of being performed under the supervision or guidance of skilled employee and includes unskilled supervisory work;
(c) Skilled work is one, which involves skill or competence acquired through experience on the job or through training or as an apprentice or in a technical or vocational institute and the performance of which calls for initiative and judgement.
- (3) The minimum rate of wages are applicable to employees engaged by the principal employer or contractor or sub-contractor, etc.
- (4) The minimum rates of wages revised is an all inclusive rate including the wages for the weekly day of rest.
- (5) Both, men and women workers, shall be paid the same rates of wages revised for the same category and for equal work.
- (6) In case of employee employed on piece-rate basis, the minimum rates of wages payable to him shall be at a rate not less than the minimum rates of wages revised for the class/category of which he belongs under this Notification.
- (7) The monthly rate of minimum wages payable to an employee employed in any category, in respect of which, daily rate of minimum wages is revised, shall be computed by multiplying the daily rate by 26.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Automobile Repairing Workshops and Garages", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Automobile Repairing Workshops and Garages", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum wages
(1)	(2)	(3)
(I)	SUPERVISORY AND HIGHLY SKILLED STAFF	
	(1) Manager	Rs. 170/- per day
	(2) Engineer	
	(3) Foreman	
	(4) Head Clerk	
	(5) Head Mechanic	
	(6) Accountant	
(II)	MECHANIC GRADE	
	(1) Engine Mechanic	Rs. 166/- per day
	(2) Fitters	
	(3) Machinist	
	(4) Painter	
	(5) Tinsmith	
	(6) Carpenter	
	(7) Electrician	
	(8) Welder	
	(9) Blacksmith	
	(10) Borer	
	(11) Auto-Electrician	
	(12) Vulcanizer	
	(13) Driller	
(III)	GENERAL STAFF	
	(1) Assistant Accountant	Rs. 166/- per day
	(2) Clerk	
	(3) Typist	
	(4) Cashier	
	(5) Telephone Operator	
	(6) Store Keeper	
	(7) Sales Man	
	(8) Time Keeper	
	(9) Bill Collector	
	(10) Driver	

(1)	(2)	(3)
	(11) Booking Clerk (12) Store Clerk (13) Steno-Typist (14) Tally Clerk (15) Receptionist (16) Supervisor	Rs. 166/- per day
(IV)	SEMI-SKILLED (GRADE-I) (1) Assistant Electrician (Grade-I) (2) Assistant Mechanic (Grade-I) (3) Assistant Fitter (Grade-I) (4) Assistant Blacksmith (Grade-I) (5) Assistant Carpenter (Grade-I) (6) Assistant Welder (Grade-I) (7) Assistant Turner (Grade-I) (8) Assistant Machinist (Grade-I) (9) Assistant Cushion Maker (Grade-I) (10) Assistant Vulcanizer (Grade-I) (11) Assistant Painter (Grade-I) (12) Assistant Boring Barman (Grade-I) (13) Assistant Sprayman (Grade-I) (14) Assistant Battery man (Grade-I) (15) Assistant Tinsmith (Grade-I) (16) Office Assistant (Grade-I)	Rs. 160/- per day
(V)	SEMI-SKILLED (GRADE-II) (1) Assistant Electrician (Grade-II) (2) Assistant Mechanic (Grade-II) (3) Assistant Fitter (Grade-II) (4) Assistant Blacksmith (Grade-II) (5) Assistant Carpenter (Grade-II) (6) Assistant Welder (Grade-II) (7) Assistant Turner (Grade-II) (8) Assistant Machinist (Grade-II) (9) Assistant Cushion Maker (Grade-II) (10) Assistant Vulcanizer (Grade-II) (11) Assistant Painter (Grade-II) (12) Assistant Boring Barman (Grade-II) (13) Assistant Sprayman (Grade-II) (14) Assistant Battery man (Grade-II) (15) Assistant Tinsmith (Grade-II) (16) Office Assistant (Grade-II)	Rs. 156/- per day
(VI)	UNSKILLED (1) Cleaner (2) Mazdoor (3) Coolie (4) Sweeper (5) Helper (6) Peon (7) Chowkidar (8) Watchman	Rs. 150/- per day

(1)	(2)	(3)
(9) Pump/service man		Rs. 150/- per day
(10) Vehicle Attendant		
(11) Petrol Pump Attendant		
(12) Office Boy		
(13) Attendant		
(14) Messenger		

Explanation:—

(1) Where, in any area/establishment in the Scheduled employment, wages revised under this Notification are lower than the wages fixed/revised by the Central Government/Central Wage Board for Employment in Automobile Repairing Workshops and Garages or by agreement/Settlement or contractor's regulations attached to the conditions of contractor, the higher rates would be payable as minimum wages under this Notification.

(2) (a) Unskilled work is one, which involves simple operation requiring little or no skill or experience on the job.

(b) Semi-skilled work is one, which involves skill, competence acquired through experience on the job and which is capable of being performed under the supervision or guidance of skilled employee and includes unskilled supervisory work.

(3) The minimum rates of wages revised are all inclusive rates including the wages for the weekly day of rest but does not include daily batta/food allowance.

(4) Both men and women workers shall be paid same rates of wages revised for the same category and for equal work.

(5) In case of employees employed on piece-rate basis, the minimum rates of wages payable to them shall be at a rate not less than the minimum rates of wages revised for the class/category to which they belong under this Notification.

(6) The minimum rates of wages payable to an adolescent, certified to work as an adult, shall be the same as an adult. In case, he or she is certified to work as an adolescent only, the rate of wages shall be the same as revised for adults.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees

employed in various trades in the Scheduled employment, namely, "Employment in Agriculture", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Agriculture", as shown in the Schedule below:

SCHEDULE

Sr. No.	Category of work	All inclusive minimum wages
(1)	(2)	(3)
(I)	FARM SERVANT OR ATTACHED WORKER	
	(1) Adult Farm Servant	Rs. 4394/- per month.
	(2) Adult Cleaner/Sweeper	Rs. 4134/- per month.
(II)	AGRICULTURE OPERATION	
	(3) Ploughing	Rs. 166/- per day. Rs. 187/- per day with bullocks.
	(4) Threshing	Rs. 166/- per day.
	(5) Sowing	Rs. 165/- per day.
	(6) Winnowing	Rs. 166/- per day.
	(7) Transplanting	Rs. 165/- per day.
	(8) Harvesting	Rs. 165/- per day.
	(9) Uprooting	Rs. 157/- per day.
	(10) Irrigation	Rs. 157/- per day.
	(11) Weeding	Rs. 157/- per day.
	(12) Manuring	Rs. 157/- per day.
(III)	ALLIED OPERATION SKILLED LABOUR	
	(13) Carpenter	Rs. 172/- per day.
	(14) Blacksmith	Rs. 174/- per day.
	(15) Cobbler	Rs. 169/- per day.
(IV)	UNSKILLED OPERATOR	
	(16) Mazdoor/Manai	Rs. 157/- per day.

(1)	(2)	(3)
(V)	DAIRY FARMING AND RAISING ON LIVESTOCK	
	(17) Shed Attendant	Rs. 157/- per day
	(18) Milkman	Rs. 158/- per day
	(19) Cleaner/Sweeper Mazdoor	Rs. 157/- per day
	(20) Grazer/Livestock Attendant	Rs. 157/- per day
(VI)	POULTRY AND BEE FARMING	
	(21) Attendant	Rs. 157/- per day
(VII)	HORTICULTURE	
	(22) Gardener	Rs. 158/- per day
	(23) Horticulture Assistant	Rs. 160/- per day
(VIII)	FORESTRY AND TIMBERING	
	(24) Tree Feller	Rs. 160/- per day
	(25) Mazdoor	Rs. 157/- per day
(IX)	GENERAL	
	(26) Digging	Rs. 157/- per day
	(27) Stacking	Rs. 157/- per day
	(28) Pump Operator	Rs. 158/- per day
	(29) Coconut/Arecanut Plucker	Rs. 188/- per day

Explanation:—

(1) Where, in any area/establishment of Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by Agreement/settlement or contractor's regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.

(2) The minimum rates of wages are applicable to employees engaged by the principal employer, contractor or sub-contractor.

(3) Both, men and women workers, shall be paid the same rates of wages revised for the same category and for equal work.

(4) In case of employees employed on piece-rate basis, the minimum rates of wages payable shall be at a rate not less than the minimum rates revised under this Notification.

(5) The minimum rates of wages revised are all inclusive including for weekly day of rest.

(6) The existing practice of giving meals, food grains, etc., shall continue in addition to the payment of cash wages as specified in this Notification.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in any shop and commercial establishment other than a residential hotel, restaurant or eating house", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in any shop and commercial establishment other than a residential hotel, restaurant or eating house", as shown in the Schedule below:

SCHEDULE

Sr. No.	Details of categories	All inclusive minimum rates of wages	
		Zone "A"	Zone "B"
(1)	(2)	(3)	(4)
(I)	SKILLED		
	1. Pharmacist/Chemist	Rs. 161/- per day	Rs. 158/- per day
	2. Driver		
	3. Supervisor		
	4. Shoemaker/Slippermaker		
	5. Watch Repairer		
	6. Cutter/Tailor/Sewing		
	7. Turner		
	8. Fitter		
	9. Utensil maker (Brass and Copper)		
	10. Machinist		
	11. Electrician		
	12. Welder		
	13. Handicraftsman		
	14. Metal Engraver		
	15. Optician		
	16. Glass Polisher (Optician)		
	17. Sales Representative/Travelling Salesman		

(1)	(2)	(3)	(4)
	18. Wireman	Rs. 161/- per day	Rs. 158/- per day
	19. Foreman		
	20. Photographer/Retoucher		
	21. Block Maker		
	22. Hair Dresser		
	23. Mill Operator		
	24. Carpenter		
	25. Tinsmith		
	26. Vulcanizer		
	27. Mechanic		
	28. Blacksmith		
	29. Moulder		
	30. Painter		
	31. Weighman		
	32. Metal Sprayman		
	33. Glass Cutter		
	34. Pastryman		
	35. Compounder (with Diploma)		
	36. Computer Operator		

Any other category, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.

(II) SEMI-SKILLED

1.	Salesman (Counter)	Rs. 153/- per day	Rs. 150/- per day
2.	Assistant Mechanic		
3.	Assistant Fitter		
4.	Assistant Electrician		
5.	Assistant Blacksmith		
6.	Assistant Carpenter		
7.	Assistant Turner		
8.	Assistant Welder		
9.	Assistant Machinist		
10.	Assistant Tinsmith		
11.	Assistant Vulcaniser		
12.	Assistant Sprayman		
13.	Assistant Moulder		
14.	Assistant Painter		
15.	Assistant Trailer		
16.	Assistant Glass Cutter		
17.	Assistant Wireman		
18.	Cushion Maker		
19.	Compounder		
20.	Dhobi/Washerman		
21.	Ironer/Laundryman		
22.	Polisher (Carpenter)		
23.	Baker		
24.	Pressman		
25.	Glazer		
26.	Helper (Hair Dresser)		
27.	Mali Gardener		
28.	Lift Attendant		

(1)	(2)	(3)	(4)
	29. Mill Hand	Rs. 153/- per day	Rs. 150/- per day
	30. Frame Maker		
(III)	CLERICAL		
	(A)		
	1. Accountant	Rs. 158/- per day	Rs. 155/- per day
	2. Steno-Typist		
	3. Telephone Operator		
	(B)		
	1. Clerk	Rs. 154/ per day	Rs. 151/- per day
	2. Store Clerk		
	3. Tally Clerk		
	4. Store Clerk		
	5. Typist		
	6. Receptionist		
	7. Godown Keeper		
(IV)	UNSKILLED		
	1. Chowkidar	Rs. 150/- per day	Rs. 147/- per day
	2. Cleaner		
	3. Labourer		
	4. Loader/Unloader		
	5. Attendant		
	6. Mazdoor		
	7. Sweeper		
	8. Helper		
	9. Peon		
	10. Delivery boy/Messenger		
	11. Packer		
	12. Assistant Salesman		
	13. Watchman		
	14. Office Boy		
	15. Pump Attendant		
	16. Newspaper delivery boy.		
	Any other category, by whatever name called, doing the work of the nature done by the persons falling under the foregoing entries.		

Explanation:—

(I) (a) Zone 'A' shall comprise the areas within the limits of the Corporation of the City of Panaji and Municipal limits of Margao, Vasco, Mapusa, Ponda, Bicholim and the establishments located in the Industrial Estates set up by the Industrial Development Corporation or Economic Development Corporation, Panaji, or any other statutory organization/corporation.

(b) Zone 'B' shall comprise all other places in the State of Goa not covered under Zone 'A'.

(II) (a) The minimum rate of wages shall consist of an all inclusive rate of wages.

(b) The minimum rates of daily wages payable to an employee employed in any category in respect of which monthly rates of minimum wages is revised shall be computed by dividing the minimum rates of monthly wages revised for the class of employees to which he belongs by 26, the quotient stepped up to the nearest paise.

(c) The monthly rates of minimum wages payable to an employee employed in any category in respect of which daily rate of minimum wages is revised shall be computed by multiplying the daily rate by 26.

(III) (a) Unskilled work is one, which involves simple operation requiring no skill or experience on the job.

(b) Semi-skilled work is one which involves skill or competence on the job and which is capable of being performed under the supervision or guidance.

(c) Skilled work is one, which involves skill or competence acquired through experience on the job or through training as an apprentice in a technical or vocational institution and the performance of which calls for initiative and judgement.

(IV) The minimum rates of wages shall be applicable to employees engaged by the principal employer or contractor or sub-contractor, etc.

(V) Both, men and female workers, shall be paid the same rates of wages revised for the category and for similar work.

(VI) In case of employees employed on piece rate basis, the minimum rates of wages payable to them shall be at a rate not less than the minimum rates of wages revised for the class/category to which he belongs under this Notification.

(VII) The minimum rates of wages payable to adolescent shall be the same as payable to an adult, revised under this Notification.

(VIII) The minimum rates of wages revised is an all inclusive rate including the wages for the weekly day of rest.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Public Motor Transport Undertaking and Employment in Private Motor Transport Undertaking", is

hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in Public Motor Transport Undertaking and Employment in Private Motor Transport Undertaking", as shown in the Schedule below:

SCHEDULE

Sr. No.	Details of categories	All inclusive minimum rates of Wages	
(1)	(2)	(3)	(4)
(I)	UNSKILLED		
	1. Peon		Rs. 150/- per day
	2. Chowkidar		
	3. Sweeper		
	4. Porter		
	5. Cleaner		
	6. Helper		
	7. Mazdoor		
	8. Watchman		
	9. Coolie		
	Any other category by whatever name called which is unskilled nature.		
(II)	SEMI-SKILLED		
	1. Electrician (Helper)		Rs. 155/- per day
	2. Mechanic (Helper)		
	3. Fitter (Helper)		
	4. Blacksmith (Helper)		
	5. Carpenter (Helper)		
	6. Welder (Helper)		
	7. Turner (Helper)		
	8. Machinist (Helper)		
	9. Cushion Maker (Helper)		
	10. Vulcanizer (Helper)		
	11. Painter (Helper)		
	12. Boring Barman		
	13. Sprayman		
	14. Conductor		
	Any other category by whatever name called which is of semi-skilled nature.		

(1)	(2)	(3)
(III)	SKILLED	
	<ol style="list-style-type: none"> 1. Mechanic 2. Fitter 3. Electrician 4. Blacksmith 5. Carpenter 6. Welder 7. Turner 8. Boring Barman 9. Machinist 10. Cushion Maker 11. Tinsmith 12. Vulcanizer 13. Painter 14. Spray painter 15. Re-trader 16. Moulder 17. Lineman 	Rs. 160/- per day.
	Any other category by whatever name called which is of skilled nature.	
(IV)	HIGHLY SKILLED	
(A)	<ol style="list-style-type: none"> 1. Head Mechanic 2. Garage Supervisor 3. Driver (Goods Transport) 	Rs. 166/- per day
(B)	Driver (light vehicle, passenger transport and bus)	Rs. 157/- per day
(V)	GENERAL STAFF (clerical etc.)	
	(A)	
	<ol style="list-style-type: none"> 1. Clerk 2. Typist 3. Booking Clerk 4. Store Clerk 5. Store Keeper 6. Ledger Keeper 7. Steno Typist 8. Receptionist 9. Checker 10. Cashier 11. Account Clerk 12. Time Keeper 13. Telephone Operator 14. Store Issuer 15. Tally clerk 	Rs. 164/- per day
	(B)	
	<ol style="list-style-type: none"> 1. Head Clerk 2. Auditor/Accountant 	Rs. 167/- per day

3. Head Cashier

Rs. 167/- per day

Explanation:—

(1) Where, in any area/establishment of Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by Agreement/settlement or contractor's regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.

(2)(a) Unskilled work is one which involves simple operations requiring little or no skill or experience on the job.

(a) Semi-skilled work is one, which involves skill or competence acquired through experience on the job and which is capable of being performed under the supervision or guidance of skilled employee and includes unskilled supervisory work.

(b) Skilled work is one, which involves skill or competence acquired through experience on the job or through training as an apprentice or in a technical or vocational institute and the performance of which calls for initiative and judgement.

(3) The minimum rates of wages are applicable to employees engaged by the principal employers or contractor/s or sub-contractor/s, etc.

(4) The minimum rates of wages revised are all inclusive rates including the wages for weekly day of rest, dearness allowance and interim relief but does not include bhatta/food allowance/H.R.A./Washing allowance or similar payments.

(5) Both, men and women workers shall be paid the same rates of wages for the same category and for equal work.

(6) In case of employees employed on piece rate basis, the minimum rates of wages payable to them shall be a rate not less than the minimum rates of wages revised for the class/category to which they belong under this Notification.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in any residential hotel, restaurant or eating house", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter

called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in any residential hotel, restaurant or eating house", as shown in the Schedule below:

SCHEDULE

Sr. No.	Details of categories	All inclusive minimum rates of Wages		
		Zone - A	Zone - B	Zone - C
(1)	(2)	(3)	(4)	(5)
(I)	SKILLED			
	1. Cook or Head Cook	Rs. 3970/-	Rs. 3890/-	Rs. 3840/-
	2. Achari	per month	per month	per month
	3. Maharaj			
	4. Basoya			
	5. Ustad			
	6. Bavarchi			
	7. Khansama			
	8. Manager			
	9. Accountant			
	10. Sweetmeat maker or Farsan-maker (Malwalla)			
	11. Clerk			
	12. Telephone Operator			
	13. Electrician			
	14. Tailor			
	15. Carpenter			
	16. Head Pantry man			
	17. Gardener who is doing the work of planting			
	18. Receptionist (qualified such as holding S.S.C. or other equivalent examination certificate)			
	19. House Keeper			
	20. Head Waiter			
	21. Butler			
	22. Supervisor			
	23. Steward			
	24. Cashier			
	25. Head Baker			

(1)	(2)	(3)	(4)	(5)
	26. Mistry	Rs. 3970/-	Rs. 3880/-	Rs. 3840/-
	27. Store Keeper	per month	per month	per month
	28. Barman			

Employees by whatever names called doing the work of nature done by persons falling under the foregoing entries.

(II) SEMI-SKILLED

1.	Assistant Manager	Rs. 3860/-	Rs. 3820/-	Rs. 3770/-
2.	Assistant Malwala	per month	per month	per month
3.	Samosa-Wala			
4.	General Workers (relieved or one attend to two or more duties of semi-skilled categories)			
5.	Rotiwala			
6.	Chapatiwala			
7.	Puriwala			
8.	Dosawala			
9.	Tandur-Rotiwala			
10.	Bhajiwala			
11.	Ice-cream wala (Ice cream proper one who takes out ice-cream and aerated waters)			
12.	Pantry man (one who prepares sandwiches, toasts, faloodas, omlette etc.)			
13.	Mandiwala-cum-coffee/tea maker			
14.	Liftman			
15.	Handiwala (Asst. Cook)			
16.	Wireman			
17.	Asst. Cook			
18.	Billard Maker			
19.	Standwala (Tek Maker)			
20.	Market Man			
21.	Boiler Man			
22.	Fountain Barman			
23.	Pumpman			
24.	Gas Filer			
25.	Fountainman (who prepares syrups, ice-cream, fruits salad etc.)			
26.	Falooda Maker			
27.	Syrup Maker			
28.	Lassewala-cum-salesman			
29.	Waiter-cum-tablewala			
30.	Vendor (who keeps accounts)			
31.	Orderwala (shouting bill or writing bills)			
32.	Kabab Seelwala			
33.	Bhelpuriwala			
34.	Floor Waiter			

Employees by whatever names called doing the work of the nature done by persons falling under the foregoing entries.

(III) UNSKILLED

1.	Gaze boy	Rs. 3790/-	Rs. 3780/-	Rs. 3762/-
2.	Game boy	per month	per month	per month
3.	Bell boy			

(1)	(2)	(3)	(4)	(5)
	4. Page boy	Rs. 3790/-	Rs. 3780/-	Rs. 3762/-
	5. Room boy	per month	per month	per month
	6. Tea boy			
	7. Class boy			
	8. Dish boy			
	9. Water boy			
	10. Order boy			
	11. Pantry boy			
	12. Kitchen boy			
	13. Office boy			
	14. Message boy			
	15. Soda Fountain boy			
	16. Sweeper			
	17. Cleaner			
	18. Hamal			
	19. Jamadar			
	20. Coolie			
	21. Mazdoor			
	22. Gadi			
	23. Chokra			
	24. Boy			
	25. Pantewala Panikachem burwala			
	26. Paniwala			
	27. Cupwala			
	28. Dishwala			
	29. Boadiwala			
	30. Horiwala			
	31. Kholiwala (room boy not doing the work of waiter)			
	32. Madaniwala (one who fills the dishes)			
	33. Lassiwala			
	34. Orderwala			
	35. Phatakwal			
	36. Vadpi (Service)			
	37. Waterman			
	38. Laundryman			
	39. Chatniwala			
	40. Lemonman			
	41. Billard Boy			
	42. Grain Cleaner (male or female)			
	43. Miscellaneous workers (that is to say, workers doing all or some of the job of unskilled nature.			
	44. Vendor or Bharwala not working on commission basis and not entrusted with responsibly of accounts.			
	45. Employees by whatever names called doing the work of the nature done by persons falling under the foregoing entries.			

Explanation:—

Zone A:- Comprises the area within the limits of the Corporation of the City of Panaji and Municipalities, such as Margao, Vasco, Mapusa and Ponda. The rates of wages in respect

of Zone A shall apply to workmen employed in any Star hotel irrespective of its Zonal location.

Zone B:- Comprises the area within the limits of the places of Bicholim, Pernem, Valpoi, Canacona, Sanquelim, Sanguem, Cansaulim, Assolna, Colva, Colvale, Baga and Curchorem.

Zone C:- Comprises all other places in the State of Goa not covered under Zone 'A' and Zone 'B'.

The minimum rates of wages shall consist of an all inclusive rate allowing for the basis rate, the cost of living allowance and the cash value of the concession.

The amount deductible as food allowance shall be uniformly Rs. 470/-, Rs. 442/- and Rs. 414/- per month in Zone "A", Zone "B" and Zone "C", respectively.

(1) (a) Unskilled work is one which involves simple operation requiring little or no skill or experience on the job.

(b) Semi-skilled work is one, which involves skill or competence acquired through experience on the job and which is capable of being performed under the supervision and guidance of skilled employee and includes unskilled supervisory work.

(c) Skilled work is one, which involves skill or competence acquired through experience on the job or through training as an apprentice or in a technical or vocational Institute and performance of which calls for initiative and judgement.

(2) The minimum rates of wages are applicable to employees employed by the principal employer, contractors or sub-contractors, etc.

(3) Both, men and women workers shall be paid the same rates of wages revised for the same category and for equal work.

(4) In case of employees employed on piece rate basis, the minimum rates of wages payable to them shall be at the rate not less than the minimum rates of wages revised for the class/category to which they belong under this Notification.

(5) The minimum rates of daily wages payable to an employee employed in any category in respect of which monthly rate of minimum wages is revised shall be computed by dividing the minimum rates of monthly wages revised for the class of employees to which they belong by 26, the quotient stepped up to the nearest paise.

(6) The minimum rates of wages revised is an all inclusive rate including the wages for the weekly day of rest.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.

Notification

24/21/2009-Lab

The following draft Notification which is proposed to be issued under sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948) (hereinafter called the "said Act"), revising the minimum rates of wages payable to various categories of employees employed in various trades in the Scheduled employment, namely, "Employment in cotton textile, cotton spinning, cotton pressing, manufacture of cotton fiber, thread yarn spinning and weaving including handloom weaving", is hereby published as required by clause (b) of sub-section (1) of section 5 of the said Act (hereinafter called the "said proposal"), and a notice is hereby given that the said proposal will be taken into consideration by the Government after the expiry of a period of two months from the date of publication of this Notification in the Official Gazette.

All persons likely to be affected thereby may forward their suggestions and objections, if any, to the Secretary to the Government of Goa, Labour Department, Secretariat, Porvorim, Goa, before the expiry of the said period of two months so that such suggestions and objections could be taken into consideration at the time of finalisation of the said proposal.

DRAFT – NOTIFICATION

In exercise of the powers conferred by clause (b) of sub-section (1) of section 3, read with clause (iii) of sub-section (1) of section 4 and sub-section (2) of section 5 of the Minimum Wages Act, 1948 (Central Act 11 of 1948), the Government of Goa, hereby revises the minimum rates of wages payable to the various categories of employees employed in various trades in the Scheduled Employment, namely, "Employment in cotton textile, cotton spinning, cotton pressing, manufacture of cotton fiber, thread yarn spinning and weaving including handloom weaving", as shown in the Schedule below:

SCHEDULE

Sr. No.	Details of categories	All inclusive minimum rates of wages
(1)	(2)	(3)
I	Unskilled	Rs. 150/- per day
II	Semi Skilled	Rs. 156/- per day
III	Skilled	Rs. 162/- per day
IV	Highly Skilled	Rs. 172/- per day
V	Clerical	Rs. 161/- per day

Explanation:—

(a) *Unskilled work*:- Unskilled work is one which involves simple operation requiring no skill and includes labourers, helpers, sweepers hamals/coolies, etc.

(b) *Skilled*:- Skilled workmen shall include all the categories other than unskilled, unless they are declared as semi-skilled.

(c) (1) Where, in any area/establishment of Scheduled employment, wages revised by this Notification are lower than the wages fixed/revised by the Central Government or by

Agreement/settlement or contractor's regulations attached to the conditions of contract, the higher rates would be payable as minimum wages under this Notification.

(2) The minimum rates of wages are applicable to employees engaged by the principal employer, contractor or sub-contractors.

(3) Both men and women workers have to be paid the same rate of wages as revised for the particular category and for equal work.

(4) In case of employees employed on piece-rate basis, the minimum rates of wages payable shall be at the rate not less than the minimum rates revised under this Notification.

(5) The minimum rates of wages as revised consists of all inclusive rates including wages payable for weekly day of rest.

(6) The child worker shall be paid at the rate as revised for an adult worker.

By order and in the name of the Governor of Goa.

B. S. Kudalkar, Under Secretary (Labour).

Porvorim, 15th December, 2009.



Department of Personnel

Notification

3/5/89-PER(Part)

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling it in this behalf, the Governor of Goa, in consultation with the Goa Public Service Commission, conveyed vide their letter No. COM/I/24/88/1867 dated 04-12-2009, hereby makes the following rules so as to further amend the Goa Civil Service Rules, 1997, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Civil Service (Fifth Amendment) Rules, 2009.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of rule 3.*— In rule 3 of the Goa Civil Service Rules, 1997 (hereinafter referred to as the "principal Rules") in sub-rule (2), in first paragraph for the figures "20%", the figures "40%" shall be substituted.

3. *Amendment of rule 6.*— In rule 6 of the principal Rules, for the expression "should be less than 35 years", the expression "should not be more than 40 years" shall be substituted.

4. *Substitution of rule 20.*— For rule 20 of the principal Rules, the following rule shall be substituted, namely:—

"20. *Pay and allowances.*— The scales of pay attached to the service shall be as follows:—

- (a) Selection Grade-Pay Band—4:— Rs. 37,400-67,000+Grade Pay Rs. 8,700.
- (b) Junior Administrative Grade-Pay Band—3:— Rs. 15,600-39,100+Grade Pay Rs. 7,600.
- (c) Senior Scale-Pay Band—3:— Rs. 15,600-39,100+Grade Pay Rs. 6,600.
- (d) Junior Scale-Pay Band—3:— Rs. 15,600-39,100+Grade Pay Rs. 5,400.

5. *Amendment of rule 21.*— In rule 21 of the principal Rules, in sub-rule (2), for the figure "8", wherever it occurs, the figure "6" shall be substituted.

6. *Amendment of rule 22.*— In rule 22 of the principal Rules,—

(i) in sub-rule (2), for the figures "12", wherever they occur the figures "10" shall be substituted;

(ii) for the words "including two years", the words "including minimum one year" shall be substituted.

7. *Amendment of rule 23.*— In rule 23 of the principal Rules,—

(i) in sub-rule (2), for the figures "16", wherever they occur, the figures "14" shall be substituted;

(ii) for the expression "including 2 years", the expression "including minimum one year" shall be substituted.

8. *Amendment of Schedule I.*— For Schedule I to the principal Rules, the following Schedule shall be substituted, namely:—

"SCHEDULE - I

The authorised permanent strength of the service and the nature of posts included therein, are as follows:—

Sanctioned Strength

(1) Specific posts under the Government of Goa	—	105
(2) Deputation/Leave/Training Reserve	—	70
Total	—	175

inclusive of posts added subsequent to the formation of the service.

The above figures includes the following posts:-

Senior Posts

(1) Heads of Departments	—	14
(i) Registrar of Co-operative Societies.		
(ii) Director of Civil Supplies.		

(iii) Director of Transport		
(iv) Director of Tourism		
(v) Director of Social Welfare		
(vi) Director of Printing and Stationery		
(vii) Director of Settlement and Land Records		
(viii) Director of Urban Development		
(ix) Director of Panchayats		
(x) Director of Vigilance		
(xi) Director of Women & Child Development		
(xii) Director of State Lotteries		
(xiii) Director of Mines		
(xiv) Director of Official Language		
(2) Joint Secretaries/Special Secretaries to the Government	—	6
(3) Additional Collector of Districts	—	4
(4) Director of Administration in the various Departments	—	3
(i) Directorate of Education		
(ii) Directorate of Health Services		
(iii) Goa Medical College		
(5) Additional Commissioner of Commercial Taxes	—	1
(6) Additional Director of Vigilance	—	1
(7) Superintendent of Jails	—	1
(8) Additional Director of Panchayats-I	—	1
(9) Additional Inspector General of Prisons	—	1
(10) Deputy Controller (Civil Defence)	—	1
(11) General Manager (DIC), Directorate of Industries, Trade and Commerce	—	1
Total	—	34

Junior Posts

(1) Deputy Collectors/Sub-Divisional Magistrates/Additional Deputy Collectors	—	17
(2) Special Land Acquisition Officer	—	3
(3) Deputy Director of Panchayats	—	2
(4) Assistant Commissioner, Excise	—	2
(5) Assistant Commissioner, Commercial Taxes	—	6
(6) Deputy Registrar of Co-operative Societies	—	1
(7) Deputy Registrar, Engineering College	—	1
(8) Deputy Registrar, Government Polytechnic	—	1
(9) Under Secretaries to the Government	—	19
(10) Deputy Director of Administration in various Departments	—	9
(i) Directorate of Agriculture		
(ii) Water Resources Department		
(iii) Forest Department		
(iv) Directorate of Animal Husbandry and Veterinary Services		
(v) Public Works Department		
(vi) Electricity Department		
(vii) Directorate of Fire and Emergency Services		
(viii) Institute of Psychiatry and Human Behaviour		
(ix) Goa Medical College		
(11) Forest Settlement Officer		
(12) Additional Director of Urban Development	—	1
(13) Assistant Director, Industries, Trade and Commerce	—	1
(14) Assistant Director (Administration), Directorate of Industries, Trade and Commerce	—	1
(15) Assistant Director of State Craftsmen Training	—	1

(16)	Assistant Chief Electoral Officer	—	1
(17)	Administrative Officer, Hospicio Hospital, Margao	—	1
(18)	Deputy Registrar of Co-operative Societies (Administration)	—	1
(19)	Assistant Director (Administration), Women and Child Development	—	1
(20)	Project Officer, Directorate of Technical Education	—	1
		Total	71
Reserves			
(1)	Deputation Reserve 45% of 105	—	47
(2)	Leave Reserve 10% of 105	—	10
(3)	Training Reserve 12.5% of 105	—	13
		Total	70

9. *Amendment of Schedule II.*— For Schedule II to the principal Rules, the following Schedule shall be substituted, namely:—

“SCHEDULE - II

- (1) Mamlatdar/Joint Mamlatdar/Assistant Director of Civil Supplies.
- (2) Block Development Officer.
- (3) Assistant Registrar of Co-operative Societies/Assistant Registrar (Audit)/Assistant Registrar (Marketing) under the Office of the Registrar of Co-operative Societies.
- (4) Commercial Tax Officers
- (5) Section Officers in the Secretariat and Superintendents outside Secretariat excluding Superintendents in the Goa Legislature Secretariat.
- (6) Superintendent of Excise.
- (7) Technical Officer in the Secretariat.
- (8) Assistant Superintendent of Jail.
- (9) Registrar, Administrative Tribunal.”

By order and in the name of the Governor of Goa.

Yetindra M. Maralkar, Joint Secretary (Personnel).

Porvorim, 17th December, 2009.



Department of Women & Child Development

Directorate of Women & Child Development

Notification

2-107(22)/2002/DW&CD/2258

In exercise of the powers conferred by sub-section (1) of section 8, sub-section (1) of section 9 and sub-section (1) of section 34 of the Juvenile Justice (Care and Protection of Children) Act, 2000 (Central Act 56 of 2000), the Government of Goa hereby establishes “Apna Ghar” a Juvenile Institution situated at Mercas, Goa as an Observation Home, Special Home and Children's Home for the North Goa District and South Goa District of the State of Goa.

By order and in the name of the Governor of Goa.

Sanjiv M. Gadkar, Director & ex officio Jt. Secretary (W&CD).

Panaji, 16th December, 2009.

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